Independent Auditor's Examination report on Restated Standalone Financial Statements

To,
The Board of Director
Intergen Energy Limited

1. We have examined the attached restated standalone financial information of "Intergen Energy Limited" (hereinafter referred to as "the Company" or "the Issuer") comprising the restated standalone statement of assets and liabilities as at 31st March 2026, 31st March 2025 and 31st March 2024, restated standalone statement of profit and loss and restated standalone statement of cash flow for the financial year ended 31st March 2026, 31st March 2025 and 31st March 2024, and the summary statement of significant accounting policies and other explanatory information (collectively referred to as the "restated standalone financial information" or "restated standalone financial statements") annexed to this report and initialed by us for identification purposes. These Restated Standalone Financial Statements have been prepared by the management of the Company and approved by the board of directors at their meeting held on 16th September, 2026 in connection with the proposed Initial Public Offer in SME platform of BSE Limited ("BSE Emerge") of the company.

2. The restated summary statements have been prepared in accordance with the requirements of:

   i. Section 26 of Part – I of Chapter III of Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules 2014;
   ii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("ICDR Regulations") and related amendments/clarifications from time to time issued by the Securities and Exchange Board of India ("SEBI");
   iii. The Guidance Note on Reports in Company Prospectuses (Revised 2019) (as amended) issued by the Institute of Chartered Accountants of India ("Guidance Note").

Management's Responsibility for the Restated Standalone Financial Statements

3. The Company's Board of Directors is responsible for the preparation of the Restated Standalone Financial Statement & other financial information for the purpose of inclusion in the Offer document to be filed with Securities and Exchange Board of India, the stock exchanges i.e. Bombay Stock Exchange (BSE) and Registrar of Companies, NCT of Delhi ("ROC") in connection with the proposed IPO. The Restated Standalone Financial Statements have been prepared by

the management of the Company on the basis of preparation stated in Annexure IV to the Restated Standalone Financial Statements.

4. The responsibility of the board of directors of the Company includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Standalone Financial Statements. The boards of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.

Auditor's responsibilities

5. We have examined such Restated Standalone Financial Statements taking into consideration:

   (i) The terms of reference and terms of our engagement letter requesting us to carry out the assignment, in connection with the proposed SME IPO;
   (ii) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
   (iii) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Standalone Financial Statements;
   (iv) The requirements of Section 26 of the Act and the ICDR Regulations.

   Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

Restated Standalone Financial Statements

6. The Restated Standalone Financial Statements of the Company have been compiled by the management from:

   (i) Audited Standalone Financial Statements as at and for the financial year ended on 31st March 2026, 31st March 2025 and 31st March 2024, prepared in accordance with the Accounting Standards prescribed under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014, as amended, and other accounting principles generally accepted in India.

Auditor's Report

7. For the purpose of our examination, we have relied on:
   (i) Auditor's report issued by us dated 7th Sep 2024, 22nd Sep 2025 and 10th Sep 2026 for the financial years ended 31st March 2024, 31st March 2025 and 31st March 2026 respectively.
   (ii) There were no audit qualifications in the audit reports issued by the previous statutory and tax auditor and by us for the financial year ended on 31st March 2026, 31st March 2025 and 31st March 2024, which would require adjustments in the Restated Standalone Financial Statements of the Company.

8. Based on our examination and according to the information and explanations given to us, we are of the opinion that the Restated Standalone Financial Statements:

   a. have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping/ reclassifications retrospectively in the financial year ended on 31st March 2026, 31st March 2025 and 31st March 2024.
   b. do not require any adjustment for modification as there is no modification in the underlying audit reports;
   c. there are no extra-ordinary items that need to be disclosed separately in the accounts and requiring adjustments.
   d. have been prepared in accordance with the Act, ICDR Regulations and Guidance Note.
   e. adequate disclosure has been made in the financial statements as required to be made by the issuer as per schedule III of the Companies Act, 2013.
   f. the accounting standards prescribed under the Companies act, 2013 have been followed.
   g. the restated standalone financial statements present a true and fair view of the company's accounts.

9. In accordance with the requirements of the Act including the rules made there under, ICDR Regulations, Guidance Note and engagement letter, we report that:

   a. The "Restated Standalone Summary Statement of Assets and Liabilities" as set out in Annexure I to this report, of the Company as at 31st March 2026, 31st March 2025 and 31st March 2024, are prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Assets and Liabilities have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV and V to this Report.

   b. The "Restated Standalone Summary Statement of Profit and Loss" as set out in Annexure II to this report, of the Company for the financial year ended on 31st March 2026, 31st March

Head Office:-
UMCS-04, Upper Mezzanine floor, Ansal Plaza, Sec-1, Vaishali, Ghaziabad, U.P.-201010, M.No. 91-9818118299

Branch Office:-
A15, Budh Vihar, Phase-1, Main Kanjhawala Road, Delhi-110086, India M.No. 91-99999066627

E-mail: cahgoel@gmail.com

2025 and 31st March 2024, are prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV and V to this Report.

c. The "Restated Standalone Summary Statement of Cash Flow" as set out in Annexure III to this report, of the Company for the financial year ended on 31st March 2026, 31st March 2025 and 31st March 2024, are prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Cash Flow have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV and V to this Report.

10. We have also examined the following other financial information relating to the Company prepared by the management and as approved by the board of directors of the Company and annexed to this report relating to the Company for the financial year ended on 31st March 2026, 31st March 2025 and 31st March 2024, proposed to be included in the Draft Prospectus/Prospectus ("Offer Document").

ANNEXURE	PARTICULARS
I	RESTATED STANDALONE STATEMENT OF ASSETS & LIABILITIES
II	RESTATED STANDALONE STATEMENT OF PROFIT & LOSS
III	RESTATED STANDALONE CASH FLOW STATEMENT
IV	NOTES TO RESTATED STANDALONE SUMMARY STATEMENTS
V	RESTATED STANDALONE SUMMARY STATEMENTS
VI	STATEMENT OF FINANCING & OTHER RATIOS, AS PER SEBI ICDR
VII	RESTATED STANDALONE STATEMENT OF CAPITALIZATION
VIII	RESTATED STATEMENT OF TAX SHELTER
IX	STATEMENT OF RELATED PARTIES & TRANSACTIONS
X	STATEMENT OF DIVIDENDS
XI	STATEMENT OF CONTINGENT LIABILITIES & COMMITMENT

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XII	SEGMENT INFORMATION
XIII	LEASING ARRANGEMENTS
XIV	EMPLOYEE BENEFITS PLAN
XV	DISCLOSURES REQUIRED UNDER SECTION 22 OF THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006 ("MSMED")
XVI	CAPITAL WORK-IN-PROGRESS (CWIP)
XVII	OTHER STATUTORY INFORMATION

We, **M S G & COMPANY Chartered Accountants,** have been subjected to the peer review process of the Institute of Chartered Accountants of India ("ICAI") and hold a valid peer review certificate issued by the "Peer Review Board" of the ICAI.

11. This report should not in any way be construed as a reissuance of any of the previous audit reports issued by any other firm of chartered accountants, nor should this report be construed as a new opinion on any of the financial statements referred to herein.

12. We have no responsibility to update our report for events and circumstances occurring after the date of the report.

13. Our report is intended solely for use of the Board of Directors for inclusion in the Offer Document in connection with the proposed SME IPO. Our report should not be used, referred to, or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For M S G & COMPANY
Chartered Accountants
Firm Reg No: 025838N

MSG & COMPANY CA INDIA GHAZIABAD

Partner
Membership Number: 535066
UDIN: 26535066RMMAL5217
PEER REVIEW CERTIFICATE NO.: 026545
Place: Gurgaon
Date: 16-09-2026

INTERGEN ENERGY LIMITED

CIN: U40300DL2011PLC224406

ANNEXURE - I

RESTATED STATEMENT OF ASSETS & LIABILITIES

Rupees in lakhs

Particulars	Note No.	As on		
		31-03-26	31-03-25	31-03-24
I. EQUITY & LIABILITIES				
(1) Shareholders Fund				
a) Share Capital	I.I	163.68	163.68	145.15
b) Reserves and Surplus	I.II	10,084.04	8,915.20	7,057.69
Total Shareholder's Fund		**10,247.72**	**9,078.88**	**7,202.84**
(2) Non-Current Liabilities				
a) Long-Term Borrowings	I.III	275.01	312.96	1,320.20
b) Deferred Tax Liability (Net)	I.IV	81.10	69.88	51.03
c) Other Long Term Liabilities	I.V	1,829.23	2,210.98	1,826.03
d) Long Term provisions	I.VI	48.93	54.91	29.08
Total Non Current Liabilities		**2,234.27**	**2,648.73**	**3,226.34**
(3) Current Liabilities				
a) Short Term Borrowings	I.VII	2,573.54	1,756.00	1,306.50
b) Trade Payables				
- total outstanding dues of MSME; and	I.VIII	447.16	116.37	147.46
- total outstanding dues of creditors other than MSME		3,893.51	6,506.01	2,733.00
c) Other Current Liabilities	I.IX	809.35	407.56	630.55
d) Short Term Provisions	I.X	440.61	266.99	191.33
Total Current Liabilities		**8,164.18**	**9,052.93**	**5,008.84**
Total Equity & Liability		**20,646.18**	**20,780.54**	**15,438.02**
II. ASSETS				
(1) Non-Current Assets				
a) Property, Plant & Equipment and Intangible Assets				
(i) Property, Plant and Equipments	I.XI	2,309.27	2,179.47	1,374.11
(ii) Intangible Assets		-	-	3.80
(iii) Capital Work-In-Progress		-	-	-
Total Property, Plant & Equipment and Intangible Assets		**2,309.27**	**2,179.47**	**1,377.91**
b) Non - Current Investments	I.XII	638.37	638.37	638.37
c) Deferred Tax Assets (Net)	I.IV	-	-	-
d) Long Term Loans and Advances	I.XIII	2,969.33	2,994.84	2,839.28
e) Other Non- Current Assets	I.XIV	-	-	-
Total Non Current Assets		**3,607.70**	**3,633.21**	**3,477.65**
(2) Current assets				
a) Current Investments	I.XV	-	-	-
b) Inventories	I.XVI	5,714.17	5,281.11	4,093.90

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INTERGEN ENERGY LIMITED

c) Trade Receivables	I.XVII	4,319.43	5,794.58	2,456.15
d) Cash and Cash Equivalents	I.XVIII	45.05	135.54	242.63
e) Short Term Loans and advances	I.XIX	818.58	884.46	826.08
f) Other Current Assets	I.XX	3,831.98	2,872.17	2,963.70
Total Current Assets		**14,729.21**	**14,967.86**	**10,582.46**
Total Assets		**20,646.18**	**20,780.54**	**15,438.02**

Summary of significant accounting policies ANNEXURE IV

The above statements should be read with the significant accounting policies and notes to accounts (ANNEXURE V)

As per our report of even date attached

For M S G & COMPANY
Chartered Accountant
Firm Reg. No: - 025838N

CA Himanshu Goel
Partner
Membership No: - 535066
Place: - Gurugram
Date: - 16/09/2026

UDIN No: - 26535066RMMMAL5217

For and on behalf of the Board of Directors
INTERGEN ENERGY LIMITED

Karan Singh
Managing Director
and Chairman
DIN: 05208335

Amit Rawat
Whole Time Director
DIN: 06986634

Asram Gopalpuria
Company Secretary
and Compliance Officer
M. No. : A73976

Kishor Sharma
Chief Financial Officer
PAN: DCAPS2760A

INTERGEN ENERGY LIMITED

CIN: U40300DL2011PLC224406

ANNEXURE - II

RESTATED STATEMENT OF PROFIT & LOSS

Rupees in lakhs

Particulars	Note No.	For the Year ended on		
		31-03-26	31-03-25	31-03-24
Income				
Revenue from Operations	II.I	12,603.70	11,381.18	10,265.95
Other Income	II.II	92.37	281.78	296.50
Total Revenue		**12,696.07**	**11,662.96**	**10,562.45**
Expenditure				
Cost of material consumed	II.III	10,040.68	10,526.90	10,304.02
Change in Inventories	II.IV	(433.07)	(1,187.21)	(1,638.12)
Employee Benefit Expenses	II.V	454.57	425.54	401.01
Financial Charges	II.VI	485.15	360.91	402.78
Depreciation & Amortisation Expenses	II.VII	211.92	157.68	121.13
Other Expenses	II.VIII	324.83	295.55	261.53
Total Expenses		**11,084.08**	**10,579.37**	**9,852.35**
Profit before Taxation		**1,611.98**	**1,083.59**	**710.10**
Current tax	II.IX	431.91	262.63	186.40
Deferred Tax		11.23	18.85	14.59
Total		**443.14**	**281.48**	**200.99**
Profit for the year		**1,168.84**	**802.11**	**509.11**
Earnings per equity share of Rs 10/-each				
- Basic (Post Bonus)	II.X	10.20	7.16	5.01
- Diluted (Post Bonus)	II.X	10.20	7.16	4.44

Summary of significant accounting policies ANNEXURE IV

The above statements should be read with the significant accounting policies and notes to accounts (ANNEXURE V)

As per our report of even date attached

For M S G & COMPANY
Chartered Accountant
Firm Reg. No: - 025838N

MSG & COMPANY CA INDIA GHAZIABAD

CA Himanshu Goel
Partner
Membership No: - 535066
Place: - Gurugram
Date: - 16/09/2026
UDIN No: -26535066RMMMAL5217

For and on behalf of the Board of Directors
INTERGEN ENERGY LIMITED

Karan Singh
Managing Director
DIN: 05208335

Amit Rawat
Whole Time Director
DIN: 06986634

INTERGEN ENERGY LIMITED

Aslam Gopalpuria
(Company Secretary)
and Compliance Officer
M. No. : A73976

Kishor Sharma
Chief Financial Officer
PAN: DCAPS2760A

INTERGEN ENERGY LIMITED

CIN: U40300DL2011PLC224406

ANNEXURE - III

RESTATED CASH FLOW STATEMENT

Rupees in lakhs

PARTICULARS	For the Year ended on		
	31-03-26	31-03-25	31-03-24
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit Before Tax as per Profit & Loss A/c	1,611.98	1,083.59	710.10
Adjusted for :			
a. Depreciation	211.92	157.68	121.13
b. Finance Charges	470.88	328.08	388.93
c. (profit)/loss of sale of assets	(1.01)	(24.89)	-
d. Provision of Gratuity	(1.63)	27.63	34.01
e. Interest income	(35.50)	(175.26)	(244.71)
Operating profit before working capital changes			
Adjusted for :			
a. (Increase) / Decrease in Inventories	(433.07)	(1,187.21)	(1,638.11)
b. (Increase) / Decrease in Trade Receivable	1,475.15	(3,338.43)	335.57
c. (Increase) / Decrease in Short Term Loans and Advances	65.87	(58.38)	89.98
d. (Increase) / Decrease in Other Current Assets	(928.52)	83.69	(252.12)
e. Increase / (Decrease) in Trade Payables	(2,281.72)	3,741.92	1,157.75
f. Increase / (Decrease) in Long and Short Term Provisions	169.27	73.85	116.07
g. Increase / (Decrease) in Other Non Current and Current Liabilities	401.80	(223.95)	226.15
Cash generated from operations			
Net Income Tax (Paid)/Refund	(431.91)	(262.63)	(186.40)
Net Cash Generated/(Used) From Operating Activities (A)	**293.51**	**225.69**	**858.35**
B. CASH FLOW FROM INVESTING ACTIVITES			
a. (Purchase)/ Sale of Property, Plant, Equipment & intangible Asset	(341.72)	(963.30)	(279.79)
b. Sale of Property, Plant, Equipment & intangible Asset	1.01	28.94	-
c. (Increase) / Decrease in Long Term Loans and Advances	25.51	(155.56)	(398.32)
d. (Increase) / Decrease in Other Non Current Assets	-	-	-
e. Increase/(decrease) Non Current Investment	0.00	(0.00)	(193.20)
e. Interest Income	4.21	183.11	128.11
Cash Flow From Investing Activities (B)	**(310.99)**	**(906.81)**	**(743.20)**
C. CASH FLOW FROM FINANCING ACTIVITES			
a. Finance Charges	(470.88)	(328.08)	(388.93)
b. Proceeds from share issued including Premium	-	-	-
c. Proceeds of Long Term Borrowings	445.40	187.13	130.59
d. Repayments of Long Term Borrowings	(483.33)	(119.48)	(125.89)
e. Proceeds of Short Term Borrowings	817.54	449.50	52.79
f. Increase / (Decrease) in Other Non Current Liabilities	(381.74)	384.96	368.35
Net Cash Generated/(Used) From Financing Activities (C)	**(73.01)**	**574.03**	**36.91**
Net Increase / (Decrease) in cash and cash equivalents	**(90.48)**	**(107.09)**	**152.06**

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INTERGEN ENERGY LIMITED

Cash and Cash Equivalents at the beginning of the year	135.54	242.63	90.57
Cash and cash equivalents at the end of the year	**45.06**	**135.54**	**242.63**

Notes: Components of Cash & Cash Equivalents

Particular	**31-03-26**	**31-03-25**	**31-03-24**
Cash In Hand	10.11	10.62	17.17
Balance With Banks	34.94	124.92	225.46
Fixed Deposits	-	-	-
Components of Cash & Cash Equivalents at the end of the year	**45.06**	**135.54**	**242.63**

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3 'Cash Flow Statement'.
Previous year's figures have been regrouped / rearranged / recasted wherever necessary to make them comparable with those of current year
Summary of significant accounting policies ANNEXURE IV
The above statements should be read with the significant accounting policies and notes to accounts (ANNEXURE V)

As per our report of even date attached
For M S G & COMPANY
Chartered Accountant
Firm Reg. No: - 025838N

CA Himanshu Goel
Partner
Membership No: - 535066
Place: - Gurugram
Date: - 16/09/2026
UDIN No: - 26535066RMMMAL5217

For and on behalf of the Board of Directors
INTERGEN ENERGY LIMITED

Karan Singh
Managing Director
DIN: 05208335

Amit Rawat
Whole Time Director
DIN: 06986634

Aslam Gopalpuria
(Company Secretary)
and Compliance Officer
M. No. : A73976

Kishor Sharma
Chief Financial Officer

PAN: DCAPS2760A

ANNEXURE - IV

RESTATED SUMMARY STATEMENTS OF CORPORATE INFORMATION, BASIS OF PREPARATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1 Corporate Information

Intergen Energy Limited ('the Company') is a Company registered under the Companies Act, 1956. The comapany was incorporated on 30th August 2011. The Company is engaged in the business of development and execution of work contracts relating to projects like Water treatment plant, Sewerage treatment plant, Infrastructure for water supply schemes, etc. for Central/ State Government and various Local Bodies in the Country.

2 Significant accounting policies:

Basis of Preparation of Financial Statements

The Restated Summary Statements of the Company comprises of the Restated Statement of Assets and Liabilities (Annexure I) of the Company as at March 31,2026, March 31,2025 & March 31,2024, the Restated Statement of Profit and Loss (Annexure II) and the Restated Statement of Cash Flows (AnnexureIII) for the year ended March 31,2026, March 31,2025 and March31,2024 and the Summary of Significant Accounting Policies and Notes to Restated Statements (AnnexureIV) (together referredto as "Restated Statements").These Restated Statements have been compiled by the management from the audited financial statements of the Company for the year ended March 31, 2026, March 31, 2025 and March 31, 2024 approved by the Board of Directors of the Company.

These Restated Statements comply in all material respects with the provisions of Part I of Chapter III of the Companies Act,2013 (the"Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDRRegulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised2019) ("GuidanceNote") and have been prepared specifically for inclusion in the offer document to be filedby the Company with the BSE inconnection with its proposed SME IPO.

The Restated Financial Statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (IndianGAAP) to comply with the Accounting Standards specified under Section133of the Companies Act,2013 and the relevant provisions of the Companies Act, 2013 ("theAct"), as applicable.The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria setout in Schedule III to the Companies Act, 2013.Based on the nature of products and the time between the acquisition of assets for processing and their realizationin cash and cash equivalents, the Company has determined it so perating cycle as twelve months for the purposeof current–non-current classification of assets and liabilities.

All amounts included in the financial statements are reported in Lakhs and 2decimals thereof in Indian Rupees except as otherwise provided in these Restated Summary Statements.

2.01 Use of Estimates

The preparation of Restated Financial Statements in conformity with Indian GAAP requires the Management to make estimates, judgments, and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the difference between the actual results and the estimates are recognized in the years in which the results are known / materialize.

2.02 Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current / non-current classification.

An asset is classified as current when it is:

Expected to be realized or intended to be sold or consumed in normal operating cycle;
Held primarily for the purpose of trading;
Expected to be realized within twelve months after the reporting period; or

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INTERGEN ENERGY LIMITED

Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when it is:
Expected to be settked in normal operating cycle;
Held primarily for the purpose of trading;
Due to be settled within twelve months after the reporting period; or
There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

The operating cycle is the time between the recognition of assets and their realization in cash and cash equivalents. The Company has considered twelve months as its operating cycle.

2.03 Property, Plant and Equipment

Property, plant and equipment are carried at cost less accumulated depreciation and accumulated impairment losses, if any. The cost of property, plant and equipment comprises its purchase price net of any trade discounts, rebates and government grants/subsidies, any directly attributable expenditure on making the asset ready for its intended use. All repair and maintenance costs are recognized in profit or loss as incurred.

Property, plant and equipment retired from active use and held for sale are stated at the lower of their net book value and net realizable value and are disclosed separately in the balance sheet.

An item of property, plant and equipment and any significant part thereof initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset is included in the statement of profit and loss when the asset is derecognized.

Capital work-in-progress
Projects under which property, plant and equipment are not yet ready for their intended use are carried at cost, comprising direct cost and related incidental expenses.

Subsidy/Grants from Government/Authorities are being reduced form the value of assets as per AS-12 on Government Grants. The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. The grant is thus recognised in the profit and loss statement over the useful life of a depreciable asset by way of a reduced depreciation charge. Where the grant equals the whole, or virtually the whole, of the cost of the asset, the asset is shown in the balance sheet at a nominal value. However where the Grant/Subsidy received in later period the same has been considered after taking retrospective effect in the books of accounts.

2.04 Intangible assets

Intangible Assets includes the projects taken on boot basis as the company has only right to use these assets and not sell them further till transferred to the Government needs to be added.

2.05 Impairment of Assets

At each Balance Sheet date, the Company reviews the carrying amounts of its property, plant and equipment to determine whether there is an indication that those assets suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a discount rate that reflects the current market assessments of time value of money and the risks specific to the asset.

Reversal of impairment loss is recognized as income in the Resated Statement of profit and loss.

2.06 Investments

Investments that are readily realisable and are intended to be held for not more than one year from the date on which such investments are made are classified as curent investments. All other investments are classified as long-term investments. Investments are valued at cost inclusive of expenses incidental to their acquisition. Long term investments are carried at cost and any diminution in value is not recognized if such diminution is temporary in the opinion of the management. Short term investment are carried at the lower of cost and fair market value.

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INTERGEN ENERGY LIMITED

2.07 Inventories

There are no inventories as on the reporting date of the financial statement, however there is work-in-progress which management believes to be the same as Inventories in their natue of business.

Inventories are valued at the lower of cost and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost is determined using the First In First Out ("FIFO") method. The basis of valuation of each category of inventory is described below:

Traded goods
In case of traded goods cost includes cost of purchase and other costs incurred in bringing inventories to their present location and condition.

Net realisable value is the estimated selling price for inventories less estimated cost of completion and costs necessary to make the sale.

2.08 Depreciation

Depreciation on Tangible Assets is provided on Written Down Value Method (WDV) based on the remaining useful life of the assets as per the requirements of Schedule II of Companies Act, 2013 effective from 1st April 2014. Depreciation on assets is provided on pro-rata basis for the period for which each asset is put to use during the year.
Depreciation on Fixed Assets added/disposed off during the year is provided on pro-rata basis.

Intangible Asset is amortised over estimated useful life. Also, Depreciation on Capital Projects Licensed to the Company has been provided on straight line method based on the validity period of the License, as per the Memorandum of Understanding excuted by the Company with the Project Authorities.

The useful lives and method of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate.

2.09 Employee benefits

Employee benefits include gratuity and compensated absences.

i) Defined contribution Plans:

The Company's contribution to provident fund and employee state insurance scheme are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made and when services are rendered by the employee.

ii) Defined benefit plans:

For defined benefit plans in the form of gratuity, the cost is determined by estimating the ultimate cost to the entity of the benefits that employee have earned in return for their service in the current and prior periods. The Company's liability is actuarially determined (using the Projected Unit Credit method) at the end of each year. Actuarial losses/ gains are recognised in the Statement of Profit and Loss in the year in which they arise.

iii) Short-term employee benefits

Compensated absence, which is expected to be utilised within the next 12 months is treated as short term employee benefits. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats compensated absence expected to be carried forward beyond twelve months, as long term employee benefits for measurement purpose. The Company's liability is actuarially determined (using the Projected Unit Credit method) at the end of each year. Actuarial losses/ gains are recognised in the Statement of Profit and Loss in the year in which they arise.

2.1 Revenue Recognition

Revenue on sale of services

Revenue is recognised as per Accounting Standard -9 issued by the Institute of Chartered Accountant of India. As per AS-9 Revenue is recogised on the date of the issue of invoice after completion of periodic service. Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

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Revenue in excess of invoicing are classified as Unbilled Revenue.

The specific recognition criteria described below must also be met before revenue is recognized.

Revenue on sale of goods
Revenue is recogised on the date of the issue of invoice before delivery of goods. However, there are no such examples where goods are in transit or not delivered to customer.

Contract Revenue
Contract revenue associated with long term construction contracts is recognised as revenue by reference to the stage of completion of the contract at the Balance Sheet date. The stage of completion of project is determined by the proportion that contracts costs incurred for the work performed up to the Balance Sheet date bear to the estimated total contract costs. For this purpose, total contract costs are ascertained on the basis of actual costs incurred and costs to completion of contracts in progress, which is arrived at by the management based on current technical data, forecasts and estimate of expenditure to be crred in future including contingencies, which being technical matters have been relied upon by the auditors. If total cost of a contract, based on technical and other estimates, is estimated to exceed the total contract revenue, the foreseeable loss is provided for. The effect of any adjustment arising from revisions to estimates is included in the statement of profit and loss of the year in which revisions are made. Contract revenue earned in excess of billing has been reflected as unbilled accounts receiviables under Trade Receiviable.

The company has recorded Revenue inclusive of goods services tax (GST) / work contract tax liability on the same, GST / work contract tax liability is reconginised as liability and considered as direct expenses. According to this revenue amount includes GST / work contract tax liability on the same.

Interest Income
Interest Income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable i.e. on the basis of matching concept.

2.11 Foreign currency transaction and translations
Transactions in foreign currency are recorded at the exchange rate prevailing at the date of the transactions.

Monetary items are restated at the year-end foreign exchange rates. Resultant exchange differences arising on payment or translation are recognized as income or expense in the year in which they arise.

Other foreign currency assets and liabilities are similarly translated and the gain/loss arising out of such translation is adjusted to the Statement of Profit and Loss.

2.12 Borrowing Cost
Borrowing Cost includes interest, commitments charges on bank borrowings, amortization of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised as a part of the cost of that asset up to the date when such assets are ready for their intended use. Other Borrowing Costs are recognised as an expense in the year in which they are incurred.

2.13 Operating lease
Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets are classified as operating leases. Operating lease charges are recognized as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term.

2.14 Cash and cash equivalents
Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are really convertible into known amounts of cash and which are subject to insignificant risk of change in value.

2.15 Cash flow Statement
Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated based on the available information.

2.16 Earnings per share

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The earnings considered in ascertaining the Company's EPS comprises of the net profit / loss after tax. Basic earnings per share is computed by dividing net profit / loss after tax by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed using the weighted average number of equity shares and dilutive potential equity shares outstanding during the year except where the result would be anti-dilutive. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

2.17 Taxation

Income tax expenses comprises current and deferred tax

Current Tax

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and provisions of the Income Tax Act, 1961 and other applicable tax laws. Advance taxes and provisions for current taxes are presented in the Balance Sheet after off-setting advance taxes paid and income tax provisions.

Deferred tax

Deferred tax assets are recognized for all timing differences and carried forward to the extent there is reasonable certainty that sufficient future taxable profit will be available against which such deferred tax assets can be realized. Deferred tax assets to the extent they pertain to brought forward losses and unabsorbed depreciation are recognized only to the extent that there is virtual certainty supported by convincing evidence that there will be sufficient future taxable income available to realise the assets. Deferred tax liability are generally recognised for all taxable temporary differences.

Deferred tax assets and liabilities are measured at the tax rates that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax assets and liabilities are reviewed for appropriateness of their respective carrying value at each Balance Sheet date.

Current and deferred tax for the year are recognised in the statement of profit and loss account.

2.18 Provisions and contingencies

Provisions: Provisions are recognised when the Company has a present obligation as a result of past events and is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date and are not discounted to its present value. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

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 or a reliable estimate of the amount cannot be made. Contingent liabilities are disclosed in the Notes. Contingent assets are not recognized in the financial statements.

2.19 Segment information

The company has made adequate disclosures to comply with the requirement of Accounting Standard - 17 segment reporting.

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ANNEXURE - V
NOTES TO RESTATED SUMMARY STATEMENTS

Rupees in lakhs

Restated Statement of Share Capital **Annexure – I.I**

Particulars	31-03-26	31-03-25	31-03-24
Authorised Capital			
No. of Equity shares of ₹10/- each	1,700,000	1,700,000	1,700,000
Authorised Equity shares Capital (Rs. In Lakhs)	170.00	170.00	170.00
Issued, Subscribed & Fully Paid-up			
No. of Equity shares of ₹10/- each	1,636,835	1,636,835	1,451,511
Paid-up Equity shares of ₹10/- each (Rs. In Lakhs)	163.68	163.68	145.15

Note: Terms /rights attached to equity shares

The Company has only one class of equity shares of par value ₹10/- each. Each equity shareholder is entitled to one vote per share held, and on liquidation entitled to receive balance of net assets remaining after settlement of all debts, creditors & preferential amounts, proportionate to their respective shareholding.

Reconciliation of No. of Shares Outstanding at the end of the year **(No. of Equity Shares)**

Particulars	31-03-26	31-03-25	31-03-24
Shares outstanding at the beginning of the year	1,636,835	1,451,511	1,451,511
Issued during the year - Right issue ^	-	-	-
Shares converted from CCD (compulsory convertible debenture) to equity @	-	185,324	-
Share outstanding at the end of the year	**1,636,835**	**1,636,835**	**1,451,511**

^ Pursuant to the approval of the Board of Directors at its meeting held on 25 January 2023, the Company allotted 13,917 Equity Shares of face value ₹10 each on a rights basis at a premium of ₹1,040 per share.

@ Pursuant to the approval of the Board of Directors at its meeting held on 11 June 2024, 1,074,881 Compulsorily Convertible Debentures (CCDs) has been converted into 185,324 Equity Shares. Accordingly, the Company allotted 185,324 Equity Shares of face value INR 10 each at a premium of INR 570 per share to the CCD holders in accordance with the terms of issue of the CCDs.

Details of Shareholding more than 5% of the aggregate shares in the company

Particulars	31-03-26	31-03-25	31-03-24
KMGA Holding Pte Limited			
No. of Shares	592,297	592,297	592,297
% Holding	36.2%	36.2%	40.81%
Pacific Coast Import Export FZE			
No. of Shares	775,881	775,881	775,881
% Holding	47.4%	47.4%	53.45%
Emerging Investements Limited			
No. of Shares	185,324	185,324	-
% Holding	11.3%	11.3%	0.00%
Karan Singh			
No. of Shares	22,499	22,499	22,499
% Holding	1.37%	1.37%	1.55%

Details of Shareholding of Promoters (P) & Promoters Group (PG)

Change in equity percentage			

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Particulars	31-03-26	31-03-25	31-03-24
KMGA Holding Pte Limited			
No. of Shares	*592297*	*592297*	*592297*
% Holding	36.19%	36.19%	40.81%
% change during the year	0.0%	-4.6%	0.0%
Pacific Coast Import Export FZE			
No. of Shares	*775881*	*775881*	*775881*
% Holding	47.40%	47.40%	53.45%
% change during the year	0.00%	-6.05%	0.0%
Emerging Investements Limited			
No. of Shares	*185324*	*185324*	*0*
% Holding	11.32%	11.32%	0.00%
% change during the year	0.00%	100.00%	0.0%
Karan Singh			
No. of Shares	22,499	22,499	22,499
% Holding	1.37%	1.37%	1.55%
% change during the year	0.00%	-0.18%	0.00%

Note: Only current promoters shareholding is shown in previous years

Restated Statement of Reserve & Surplus **Annexure – I.II**

Particulars	31-03-26	31-03-25	31-03-24
Statement of Profit & Loss			
Opening balance	3,064.20	2,263.03	1,753.93
Add: Profit for the year	1,168.84	802.11	509.11
Less: other adjustment	-	(0.95)	-
Balance as at the end of the year for Profit & Loss	**4,233.03**	**3,064.20**	**2,263.03**
Security Premium Reserve			
Balance as at the begining of the year	5,851.01	4,794.66	4,794.66
Add : Premium on shares issued during the year	-	1,056.35	-
Balance as at the end of the year	**5,851.01**	**5,851.01**	**4,794.66**
Total Reserve & Surplus	**10,084.04**	**8,915.20**	**7,057.69**

Restated Statement of Long Term Borrowings **Annexure – I.III**

Particulars	31-03-26	31-03-25	31-03-24
Secured Loans from Bank/Financial Institutions			
Secured Loans from Bank [refer note (a) below]	22.79	54.86	102.39
Secured Loans from Financial Institutions [refer note (b) below]	312.79	373.91	263.97
Less : Current Maturities of Loan	168.56	115.81	121.04
Total of Secured Loans from Bank/Fis	**167.01**	**312.96**	**245.32**
Unsecured Loans from financial institutions and others			
Compulsory Convertible Debentures [refer note (c) below]	-	-	1,074.88
Unsecured Loans from financial institutions [refer note (d) below]	393.79	-	
Less : Current Maturities of Loan	285.79	-	-
Total of Unsecured Loans from Bank/FIs	**108.00**	**-**	**1,074.88**
Total Long Term Borrowings	**275.01**	**312.96**	**1,320.20**

Note: There were no rescheduling or defaults in the repayment of loan taken by the Company

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** Loan from directors is repayable on demand.*

(a) Secured Loans from Bank

Yes Bank	-	-	11.53
GECL (Guaranteed Emergency Credit Line) -WCTL (Working Capital Term Loan) the existing securities shall stand hypothecated by way of first charge as continuing security in favour of Yes Bank Ltd and by way of second charge in favour of National Credit Guarantee Trustee Ltd, for due repayment/discharge on demand the amounts outstanding under the facilities together with interest, costs, charges, expenses and other monies due and payable thereunder. Repayable in 36 equated monthly instalment of INR 164,722 along with interest at 9.9% p.a.			
Yes Bank	*22.79*	*54.86*	*90.86*
GECL (Guaranteed Emergency Credit Line) -WCTL (Working Capital Term Loan) First charge in favour of Yes Bank Limited and second charge in favour of National Credit Guarantee Trustee Trustee Company Ltd. Repayable in 36 equated monthly instalment of INR 267,222 along with interest at 9.9% p.a.			
Less : Current maturities of loan	(22.79)	(32.07)	(43.60)
Total	**-**	**22.79**	**58.79**

(b) Secured Loans from Financial Institutions

Canara Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 40 equated monthly instalment of INR 12,730 along with interest at 7.35% p.a.	2.04	3.41	4.70
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 60 equated monthly instalment of INR 58,176 along with interest at 7.35% p.a.	7.78	13.94	19.67
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 60 equated monthly instalment of INR 21,236 along with interest at 7.8% p.a.	1.25	3.60	5.77
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 60 equated monthly instalment of INR 17,791 along with interest at 9.91% p.a.	-	0.52	2.68
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 60 equated monthly instalment of INR 17,747 along with interest at 9% p.a.	0.52	2.51	4.47

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ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 60 equated monthly instalment of INR 56,507 along with interest at 9% p.a.	2.22	8.49	13.65
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 59 equated monthly instalment of INR 8,518 along with interest at 9.25% p.a.	1.35	2.21	2.98
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 59 equated monthly instalment of INR 1,14,219 along with interest at 9.25% p.a.	18.13	29.58	40.02
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 59 equated monthly instalment of INR 63,243 along with interest at 9.25% p.a.	10.04	16.38	22.16
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 59 equated monthly instalment of INR 63,243 along with interest at 9.25% p.a.	10.04	16.38	22.16
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 48 equated monthly instalment of INR 1,754 along with interest at 18% p.a.	0.13	0.30	0.31
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 48 equated monthly instalment of INR 1,754 along with interest at 18% p.a.	0.13	0.30	0.31
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 48 equated monthly instalment of INR 1,754 along with interest at 18% p.a.	0.13	0.30	0.31
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 48 equated monthly instalment of INR 1,754 along with interest at 18% p.a.	0.13	0.30	0.31
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 48 equated monthly instalment of INR 1,754 along with interest at 18% p.a.	0.13	0.30	0.31
ICICI Bank Limited Machinery Secured by hypothecation of the Machinery financed Repayable in 59 equated monthly instalment of INR 66,191 along with interest at 10% p.a.	19.03	24.75	29.88

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ICICI Bank Limited Machinery Secured by hypothecation of the Machinery financed Repayable in 59 equated monthly instalment of INR 66,191 along with interest at 10% p.a.	19.53	25.21	29.88
ICICI Bank Limited Machinery Equipment Secured by hypothecation of the Machinery Equipment financed Repayable in 47 equated monthly instalment of INR 12,512 along with interest at 10% p.a.	2.61	3.78	4.80
ICICI Bank Limited Machinery Equipment Secured by hypothecation of the Machinery Equipment financed Repayable in 47 equated monthly instalment of INR 12,512 along with interest at 10% p.a.	2.61	3.78	4.80
ICICI Bank Limited Machinery Secured by hypothecation of the Machinery financed Repayable in 47 equated monthly instalment of INR 57,346 along with interest at 10.79% p.a.	10.93	16.31	21.15
Yes Bank Limited Machinery Secured by hypothecation of the Machinery financed Repayable in 47 equated monthly instalment of INR 46,408 along with interest at 10.79% p.a.	8.84	13.20	17.11
Yes Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 84 equated monthly instalment of INR 15,285 along with interest at 9.12% p.a.	6.65	7.82	8.88
Yes Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 84 equated monthly instalment of INR 15,285 along with interest at 9.12% p.a.	6.65	7.82	8.88
HDFC Bank Limited Vehicle Secured by hypothecation of the Vehicle financed Repayable in 60 equated monthly instalment of INR 36,370 along with interest at 9.42% p.a.	11.66	14.78	-
HDFC Bank Limited Vehicle Secured by hypothecation of the Vehicle financed Repayable in 60 equated monthly instalment of INR 22,558 along with interest at 9.29% p.a.	9.20	10.84	-
HDFC Bank Limited Machinery Secured by hypothecation of the Machinery financed Repayable in 47 equated monthly instalment of INR 1,04,848 along with interest at 9.30% p.a.	32.05	41.20	-
HDFC Bank Limited Machinery Equipment Secured by hypothecation of the Machinery Equipment financed Repayable in 23 equated monthly instalment of INR 18,380 along with interest at 10.28% p.a.	1.25	3.23	-

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HDFC Bank Limited Machinery Secured by hypothecation of the Machinery financed Repayable in 47 equated monthly instalment of INR 53,190 along with interest at 9.33% p.a.	16.26	20.90	-
HDFC Bank Limited Machinery Secured by hypothecation of the Machinery financed Repayable in 47 equated monthly instalment of INR 75,412 along with interest at 9.06% p.a.	20.77	27.60	-
HDFC Bank Limited Machinery Secured by hypothecation of the Machinery financed Repayable in 47 equated monthly instalment of INR 75,412 along with interest at 9.06% p.a.	20.77	27.60	-
YES Bank Limited Machinery Secured by hypothecation of the Machinery financed Repayable in 47 equated monthly instalment of INR 76,240 along with interest at 11.03% p.a.	17.56	24.36	-
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 48 equated monthly instalment of INR 1,469 along with interest at 11.06% p.a.	0.25	0.43	-
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 48 equated monthly instalment of INR 1,469 along with interest at 11.06% p.a.	0.25	0.43	-
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 48 equated monthly instalment of INR 1,469 along with interest at 11.06% p.a.	0.25	0.43	-
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 48 equated monthly instalment of INR 1,469 along with interest at 11.06% p.a.	0.25	0.43	-
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 48 equated monthly instalment of INR 1,469 along with interest at 11.06% p.a.	0.25	0.43	-
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 48 equated monthly instalment of INR 1,469 along with interest at 11.06% p.a.	0.25	0.43	-
ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 48 equated monthly instalment of INR 1,469 along with interest at 11.06% p.a.	0.25	0.43	-

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ICICI Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 48 equated monthly instalment of INR 1,469 along with interest at 11.06% p.a.	0.25	0.43	-
HDFC Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 84 equated monthly instalment of INR 16,170 along with interest at 9.06 % p.a.	9.55	-	-
HDFC Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 84 equated monthly instalment of INR 17,386 along with interest at 9.14 % p.a.	10.04	-	-
HDFC Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 84 equated monthly instalment of INR 25,956 along with interest at 8.46 % p.a.	15.79	-	-
HDFC Bank Limited Vehicle Secured by hypothecation of the vehicle financed Repayable in 60 equated monthly instalment of INR 39,109 along with interest at 9.21 % p.a.	16.22	-	-
Less : Current maturities of loan	*(145.77)*	(83.74)	(77.44)
Total	**168.26**	**291.40**	**187.75**

(c) Compulsorily Convertible Debentures (CCDs)

The Company had issued Compulsorily Convertible Debentures (CCDs) of INR 100 each carrying interest at the rate of 8% per annum, with a tenure of five years, in accordance with the approvals of the Board of Directors at their meetings held on 12 June 2014, 25 September 2014 and 24 December 2014. The details of the CCDs issued are as follows:

Date of Board Approval	Number of CCDs Issued	Face Value per CCD (INR)	Value (INR Lakhs)
12-Jun-14	820,539	100	820.54
25-Sep-14	144,247	100	144.25
24-Dec-14	110,095	100	110.10
			1,074.88

The CCDs were mandatorily convertible into equity shares of the Company in accordance with the terms and conditions of issue. Upon completion of the original tenure of five years, the Company, pursuant to the approval of the Board of Directors and Extra Oridinary General Metting (EGM) at its meeting held on below date, extended the tenure of the outstanding CCDs in accordance with the applicable provisions of the Companies Act, 2013 and the terms agreed with the CCD holders.

Number of CCDs Issued	Actual conversion date	Board meeting and EGM date	Revised matuirty date
820539	12-Jun-19	25-05-2019 and 30-05-2019	12-Jun-20
144247	25-Sep-29		12-Jun-20
110095	24-Dec-19		12-Jun-20
1074881			

Number of CCDs Issued	Matuirty date	Board meeting and EGM date	Revised matuirty date
820539	12-Jun-20	01-06-2020 and 11-06-2020	11-Jun-21

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144247	12-Jun-20	11-Jun-21
110095	12-Jun-20	11-Jun-21
1074881		

Number of CCDs Issued	Matuirty date	Board meeting and EGM date	Revised matuirty date
820539	11-Jun-21	10-06-2021 and 10-06-2021	10-Jun-22
144247	11-Jun-21		10-Jun-22
110095	11-Jun-21		10-Jun-22
1074881			

Number of CCDs Issued	Matuirty date	Board meeting and EGM date	Revised matuirty date
820539	10-Jun-22	17-05-2022 and 09-06-2022	11-Jun-24
144247	10-Jun-22		11-Jun-24
110095	10-Jun-22		11-Jun-24
1074881			

Pursuant to the approval of the Board of Directors at its meeting held on 11 June 2024, 1,074,881 CCDs were converted into 185,324 Equity Shares. Accordingly, the Company allotted 185,324 Equity Shares of face value INR 10 each at a premium of INR 570 per share to the CCD holders in accordance with the agreed conversion ratio and terms of issue.

(d) Unsecured Loans from Financial Institutions

Tata Capital Limited Business loan Repayable in 12 equated monthly instalment of INR 680,481 along with interest at 21.15% p.a.	51.45	-	-
Incred Financial Services Business loan Repayable in 12 equated monthly instalment of INR 680,784 along with interest at 16% p.a.	75.00	-	-
Yukti Securities Private Limited Business loan Repayable in 12 equated monthly instalment of INR 680,195 along with interest at 16% p.a.	75.00	-	-
Permesh Finlease Limited Business loan Repayable in 24 equated monthly instalment of INR 988,845 along with interest at 17% p.a.	192.34	-	-
Less : Current maturities of loan	*(285.79)*		
Total	***108.00***	-	-

Restated Statement of Deferred Tax Liabilities/Assets **Annexure – I.IV**

Particulars	**31-03-26**	**31-03-25**	**31-03-24**
Deferred Tax Assets/Liabilities Provision			
Dep As Per Companies Act 2013	211.92	157.68	121.13
Dep As Per Income tax Act	254.33	198.27	145.08
Difference	**42.40**	**40.59**	**23.95**
(DTA)/DTL	**10.67**	**10.21**	**6.03**
Other adjustment			
- Section 43B (h) - MSME payments	0.96	1.68	-

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Provision for gratuity expenses	(0.41)	6.95	8.56
(DTA)/DTL	**11.23**	**18.85**	**14.59**
Deferred Tax Assets Provision			
Opening Balance of (DTA)/DTL	**69.88**	**51.03**	**36.44**
Add: Provision for the year	11.23	18.85	14.59
Closing Balance of (DTA)/DTL	**81.10**	**69.88**	**51.03**

Restated Statement of Other Long Term Liabilities **Annexure – I.V**

Particulars	31-03-26	31-03-25	31-03-24
Retaintion money withhold	1,670.42	1,635.98	1,251.03
Security deposit	158.80	575.00	575.00
Total	**1,829.23**	**2,210.98**	**1,826.03**

Restated Statement of Long Term Provisions **Annexure – I.VI**

Particulars	31-03-26	31-03-25	31-03-24
Provision for gratuity	48.93	54.91	29.08
Total	**48.93**	**54.91**	**29.08**

Restated Statement of Short Term Borrowings **Annexure – I.VII**

Particulars	31-03-26	31-03-25	31-03-24
Short term borrowing			
Cash credit*	700.99	996.72	733.91
Bank overdraft **	953.72	643.47	451.55
Loan from Directors (refer to Annexure IX related parties)	464.47	-	-
Current Maturity of Long Term Borrowing	454.35	115.81	121.04
Total Short Term Borrowings	**2,573.54**	**1,756.00**	**1,306.50**

* CC facility taken from Yes Bank is secured against hypothecation of current assets and moveable fixed assets both present and future (with other than tghose exclusively charged to terms lenders), exclusive charge by way of equitable mortgage of 6a 6th floor, plot no 339/2 Mehrauli road, Gurgaon 1210001 and C-3, Industrial area site 1, SIDC Tehsil, Bajpur, Udham Singh Nagar, Uttarakhand, 263401. Unconditional and irrevocable personal guarantee of director's and KMP's. The facility carries a floating interest rate of ~Repo rate +4.65% p.a.

** Bank Overdraft facility taken from ICICI Bank is secured by first pari pussa charges on all current assets and movable fixed assets. Exclusive charge on immovable fixed assets sitiuated at H No 490/4, A02, Plot 2, Sy No 199/19b , Village Assagao Bardez , Goa -403007, and person guarantee of director's and KMP's. The facility carries a floating interest rate of ~9.30% p.a.

Restated Statement of Trade Payables **Annexure – I.VIII**

Particulars	31-03-26	31-03-25	31-03-24
Outstanding Dues for MSME Creditors (ANNEXURE –XV)	447.16	116.37	147.46
Outstanding Dues for Other than MSME Creditors	3,893.51	6,506.01	2,733.00
Total	**4,340.66**	**6,622.38**	**2,880.46**

Note: Trade Payable Ageing schedule

Particulars	31-03-26	31-03-25	31-03-24
For MSME Creditors			
Less Than 1 Years	377.49	22.73	147.46
1 - 2 Years	-	93.64	-
2 - 3 Years	69.67	-	-

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More Than 3 Years	-	-	-
Total	**447.16**	**116.37**	**147.46**
For Other than MSME Creditors			
Less Than 1 Years	3,848.03	6,464.78	2,670.25
1 - 2 Years	3.67	0.83	9.85
2 - 3 Years	1.48	2.92	-
More Than 3 Years	40.32	37.48	52.90
Total	**3,893.50**	**6,506.01**	**2,733.00**

1 Trade payables are non-interest bearing and are normally settled within 90 to 120 days term.

2 There are no disputed trade payables.

Restated Statement of Other Current Liabilities **Annexure – I.IX**

Particulars	**31-03-26**	**31-03-25**	**31-03-24**
Statutory dues	431.61	159.58	215.33
Advance from debtors	27.43	34.81	20.00
Expenses payable	350.31	213.17	395.22
Total	**809.35**	**407.56**	**630.55**

Restated Statement of Short Term Provision **Annexure – I.X**

Particulars	**31-03-26**	**31-03-25**	**31-03-24**
Provision for Income tax (Net of TDS, TCS and Advance Tax)	431.91	262.63	186.40
Provision for gratuity	8.71	4.36	4.94
Total	**440.61**	**266.99**	**191.33**

Restated Statement of Property, Plant & Equipment and Intangible Asset **Annexure – I.XI**

Particulars		**31-03-25**	**31-03-24**
CAR			
Gross Block - Opening Balance	255.64	221.76	200.39
Addition during the year	57.49	33.88	21.36
Sales during the year	9.44	-	-
Gross Block - Closing Balance	**303.68**	**255.64**	**221.76**
Accumulated Depreciation - Opening Balance	189.99	167.70	149.25
Depreciation during the year	31.58	22.28	18.46
Sales of assets	8.18	-	-
Accumulated Depreciation - Closing Balance	**213.38**	**189.99**	**167.70**
Net Block	***90.30***	***65.65***	***54.05***

Plant and Mach (Drilling Machine)

Gross Block - Opening Balance	379.86	317.85	228.23
Addition during the year	14.41	141.29	89.62
Sales of assets		79.28	-
Gross Block - Closing Balance	**394.27**	**379.86**	**317.85**
Accumulated Depreciation - Opening Balance	138.97	151.37	114.01
Depreciation during the year	70.94	62.82	37.36
Sales of assets		75.23	

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Accumulated Depreciation - Closing Balance	**209.91**	**138.97**	**151.37**
Net Block	***184.36***	***240.89***	***166.48***

Shuttering Meterial

Gross Block - Opening Balance	104.24	104.24	104.24
Addition during the year	-	-	-
Gross Block - Closing Balance	**104.24**	**104.24**	**104.24**
Accumulated Depreciation - Opening Balance	81.62	73.70	62.96
Depreciation during the year	5.87	7.92	10.73
Accumulated Depreciation - Closing Balance	**87.48**	**81.62**	**73.70**
Net Block	***16.76***	***22.63***	***30.55***

Office building

Gross Block - Opening Balance	2,143.04	1,361.07	1,192.98
Addition during the year	266.56	781.97	168.10
Gross Block - Closing Balance	**2,409.60**	**2,143.04**	**1,361.07**
Accumulated Depreciation - Opening Balance	300.39	242.76	191.07
Depreciation during the year	99.40	57.63	51.70
Accumulated Depreciation - Closing Balance	**399.79**	**300.39**	**242.76**
Net Block	***2,009.81***	***1,842.65***	***1,118.31***

Furniture & Fittings

Gross Block - Opening Balance	3.47	3.47	3.47
Addition during the year	0.07	-	-
Gross Block - Closing Balance	**3.54**	**3.47**	**3.47**
Accumulated Depreciation - Opening Balance	3.32	3.29	3.25
Depreciation during the year	0.01	0.03	0.04
Accumulated Depreciation - Closing Balance	**3.33**	**3.32**	**3.29**
Net Block	***0.20***	***0.15***	***0.18***
Office equipment			
Gross Block - Opening Balance	21.38	21.38	21.38
Addition during the year	4.25	-	-
Gross Block - Closing Balance	**25.63**	**21.38**	**21.38**
Accumulated Depreciation - Opening Balance	19.10	18.30	17.19
Depreciation during the year	1.36	0.79	1.11
Accumulated Depreciation - Closing Balance	**20.45**	**19.10**	**18.30**
Net Block	***5.18***	***2.28***	***3.08***
Computers, Printers & Other Accessories			
Gross Block - Opening Balance	34.42	28.25	27.54
Addition during the year	0.21	6.16	0.71
Sale during the year	-	-	
Gross Block - Closing Balance	**34.63**	**34.42**	**28.25**
Accumulated Depreciation - Opening Balance	29.20	26.79	26.01

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Depreciation during the year	2.77	2.40	0.78
Sale during the year	-	-	
Accumulated Depreciation - Closing Balance	**31.97**	**29.20**	**26.79**
Net Block	**2.66**	**5.22**	**1.46**
Total Net Block of Tangible Assets	**2,309.27**	**2,179.47**	**1,374.11**
B) Intangible Assets			-
Gross Block - Opening Balance	-	**11.44**	**11.44**
Addition/Sale during the year		-	-
Sale during the year		11.44	-
Gross Block - Closing Balance		-	**11.44**
Accumulated Depreciation - Opening Balance	**(0.00)**	**7.64**	**6.69**
Depreciation during the year		3.80	**0.95**
Less- sales during the year		11.44	-
Accumulated Depreciation - Closing Balance	**(0.00)**	**(0.00)**	**7.64**
Net Block	***0.00***	***0.00***	***3.80***
Depreciation during the year on tangble asstes	211.92	153.88	120.18
Depreciation during the year on intangble asstes	-	3.80	0.95
C) Capital Work-In-Progress			-
Gross Block - Opening Balance	-	-	
Addition during the year	-	-	-
Gross Block - Closing Balance	-	-	-
Total	-	-	-

Depreciation has been provided using the straight line method over the estimated useful life of the property, plant and equipment at the rates prescribed under schedule II of the Companies Act, 2013 as follows:

Assets		**Useful life (In years)**
Office equipment		5
Computers		3
Furniture and Fixtures		10
Vehicles		10 / 8

Leasehold improvement are depreciated over the period of lease or estimated useful life, whichever is lower.

Intangible assets being software are amortized over a period of 3 years on a straight line basis, commencing from date the assets is available to the company for its use.

The useful lives and method of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate.

Restated Statement of Non - current Investments **Annexure – I.XII**

Particulars	**31-03-26**	**31-03-25**	**31-03-24**
Non - current Investments (Investement in JV's)	638.37	638.37	638.37
	638.37	**638.37**	**638.37**
Investment in subsidiaries			
Enviro Infra Engineers JV	29.02	29.02	29.02
Intergen Avian Infrastructure JV	68.59	68.59	68.59
IEL Avian JV	62.86	62.86	62.86
IA Infrastructure JV	4.58	4.58	4.58
IELM JV Private Limited Capital A/c	3.70	3.70	3.70

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IELMCPPL JV	0.74	0.74	0.74
IEL RPP JV	5.00	5.00	5.00
IELMPP JV	5.00	5.00	5.00
Intergen Manglam JV	5.00	5.00	5.00
Investment in JVs			
EIEPL IEL JV	335.90	335.90	335.90
Avian IEL Infrastructure JV	-	-	-
Avian IEL JV	67.00	67.00	67.00
Rani Intergen JV	-	-	-
VIA Infrastructure JV	50.98	50.98	50.98
Total	**638.37**	**638.37**	**638.37**

Restated Statement of Long Term Loans & Advances **Annexure – I.XIII**

Particulars	**31-03-26**	**31-03-25**	**31-03-24**
Retention Money	2,969.33	2,994.84	2,839.28
Total	**2,969.33**	**2,994.84**	**2,839.28**

Restated Statement of Other Non-current Assets **Annexure – I.XIV**

Particulars	**31-03-26**	**31-03-25**	**31-03-24**
Security deposit and statutory authority	-	-	-
Total	-	-	-

Restated Statement of Current Investments

Particulars	**31-03-26**	**31-03-25**	**31-03-24**
Current Investments			
Total	-	-	-

Restated Statement of Inventories

Particulars	**31-03-26**	**31-03-25**	**31-03-24**
Raw Materials	-	-	-
Finished Goods	-	-	-
Stores & Spares	-	-	-
Work-In-Progress	5,714.17	5,281.11	4,093.90
Stock-In-Trade	-	-	-
Total	**5,714.17**	**5,281.11**	**4,093.90**

Restated Statement of Trade Receivables

Particulars	**31-03-26**	**31-03-25**	**31-03-24**
Undisputed Trade receivables – considered good	4,319.43	5,794.58	2,456.15
Undisputed Trade receivables – considered doubtful	-	-	-
Disputed Trade receivables – considered good	-	-	-
Disputed Trade receivables – considered doubtful	-	-	-
Total	**4,319.43**	**5,794.58**	**2,456.15**

Trade receivables include balances amounting to INR 1,706.83 (Previous Year FY 25: 4,883.58 and FY 24: 1,561.25) due from related parties. (refer to Annexure - IX)

Note: Trade Receivable Ageing schedule

Particulars	**31-03-26**	**31-03-25**	**31-03-24**
Less Than 6 Months	3,980.19	4,676.25	2,108.41
6 Months - 1 Years	-	907.56	-

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1 - 2 Years	159.91	-	55.54
2 - 3 Years	-	29.44	-
More Than 3 Years*	127.54	130.03	167.73
Disputed Trade receivables – considered good	-	-	-
Disputed Trade receivables – considered doubtful	-	-	-
Total	**4,267.64**	**5,743.28**	**2,331.68**

Restated Statement of Cash and Cash Equivalents **Annexure – I.XVIII**

Particulars	31-03-26	31-03-25	31-03-24
Cash In Hand	10.11	10.62	17.17
Balance With Bank (in Current Accounts)	34.94	124.92	225.46
Total	**45.05**	**135.54**	**242.63**

Restated Statement of Short Term Loans and Advances **Annexure – I.XIX**

Particulars	31-03-26	31-03-25	31-03-24
Loans and Advances to others Unsecured, Considered good			
Advance to JV's/Subsidiary and director (refer to Note IX)	**413.00**	330.14	530.19
Security - Deposit Department	**28.47**	-	-
Security - Deposit Others	**0.12**	-	-
Security - Deposit - Sinking Fund	**9.05**	-	-
Earnest Money Deposit (EMD) with Departments	**23.45**	118.05	4.36
Advances to employees	**15.67**	6.82	0.28
TDS receivable (net of income tax provision)	**216.71**	308.32	156.32
Loans and Advances to Others*	112.11	121.13	134.93
Total	**818.58**	**884.46**	**826.08**

Rs 200.79 Lakh of M/s Aquaplus Technologies against which Court cases has been filed under section 138 of Negotiable Instrument Act 1881 vide case no. 11684/2017. Against which the provision has been provided for, refer note no.____

Restated Statement of Other Current Assets **Annexure – I.XX**

Particulars	31-03-26	31-03-25	31-03-24
Prepaid expenses	10.23	62.76	265.73
Unbilled Trade Receivables	2,768.37	1,072.27	-
Interest Recoverable	166.94	135.65	143.49
Advance to Creditors	249.08	226.85	255.73
FDR Against EMD and Bank Guarantees	637.35	1,374.64	2,298.75
Total	**3,831.98**	**2,872.17**	**2,963.70**

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ANNEXURE - V

NOTES TO RESTATED SUMMARY STATEMENTS

Rupees in lakhs

Restated Statement of Revenue from operations — **Annexure – II.I**

Particulars	31-03-26	31-03-25	31-03-24
Sale from Trading Activities			
- Domestic Sales	12,603.70	11,381.18	10,265.95
- Export Sales		-	-
Total Revenue from Operations	**12,603.70**	**11,381.18**	**10,265.95**

Restated Statement of Revenue from Other Income — **Annexure – II.II**

Particulars	31-03-26	31-03-25	31-03-24
Interest received	35.50	175.26	244.71
Profit from Joint Ventures	-	-	-
Rental Income	40.43	46.31	41.70
Miscllenous income	15.43	35.32	10.09
Profit on sale of asset	1.01	24.89	-
Total	**92.37**	**281.78**	**296.50**

Restated Statement of cost of material consumed (Construction Contract Cost)

Particulars	31-03-26	31-03-25	31-03-24
Construction Contract Cost	10,040.68	10,526.90	10,304.02
Total	**10,040.68**	**10,526.90**	**10,304.02**

Restated Statement of Change in Inventory

Particulars	31-03-26	31-03-25	31-03-24
Opening Balance:			-
Construction Matrial, labour etc	5,281.11	4,093.90	2,455.78
Total Opening Balance	5,281.11	4,093.90	2,455.78
Closing Balance:			
Construction Matrial, labour etc	5,714.17	5,281.11	4,093.90
Total Closing Balance	5,714.17	5,281.11	4,093.90
Net (Increase)/Decrease in Stocks	**(433.07)**	**(1,187.21)**	**(1,638.12)**

Restated Statement of Employees Benefit Expenses

Particulars	31-03-26	31-03-25	31-03-24
Directors Remuneration	133.34	131.52	136.34
Salaries, Wages & Bonus	320.58	258.60	228.24
PF Contributions (Employer Contribution)	1.28	1.42	1.37
Provision for Gratuity	(1.63)	27.63	34.01
Staff welfare	0.99	6.37	1.04
Total	**454.57**	**425.54**	**401.01**

Restated Statement of Financial Charges

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Particulars	31-03-26	31-03-25	31-03-24
Interest on loan	470.88	328.08	388.93
Other finance charges	14.27	32.83	13.85
Total	**485.15**	**360.91**	**402.78**

Restated Statement of Depreciation & Amortisation Expenses

Particulars	31-03-26	31-03-25	31-03-24
Depreciation on PPE	211.92	153.88	120.18
Amortization of Intangible Assets	-	3.80	0.95
Total	**211.92**	**157.68**	**121.13**

Restated Statement of Other Expenses

Particulars	31-03-26	31-03-25	31-03-24
Audit fee	5.00	5.75	5.07
Balances written off	68.96	-	-
Business Promotion Expenses	8.96	24.66	45.33
Conveyance & Travelling Expense	33.24	75.36	62.49
CSR expense and other donations (refer to Annexure XV)	44.62	9.37	-
Electricity Expenses	6.22	5.36	4.26
Insurance	15.38	26.62	15.46
Legal & Professional Charges	16.41	12.77	15.28
Interest and Late Filing TDS and GST	33.94	22.19	24.98
Miscellaneous Expense	18.54	18.73	9.48
Printing & Stationary	7.12	8.11	9.46
Rates and Taxes	6.00	-	1.13
Repair & Maintenance	14.46	8.13	9.32
Rent	38.47	73.18	55.81
Telephone & Internet Expenses	7.52	5.33	3.45
Total Other Expenses	**324.83**	**295.55**	**261.53**

Note: Payment to auditors (excluding GST)

a. Statutory audit fee	5.00	5.75	5.07
b. Tax audit fee	-	-	-
Total	**5.00**	**5.75**	**5.07**

Restated Statement of Provision For Taxation

Particulars	31-03-26	31-03-25	31-03-24
Current Tax	431.91	262.63	186.40
Deferred Tax	11.23	18.85	14.59

Earnings per share

Particulars	31-03-26	31-03-25	31-03-24
Net profit attributable to equity shareholders	1,168.84	802.11	509.11
Nominal value of each equity share (INR)	10.00	10.00	10.00
Weighted average number of equity shares outstanding during the year-Basic	11,457,845	11,205,500	10,160,577
Weighted average number of equity shares outstanding during the year-Diluted	11,457,845	11,205,500	11,457,847
EPS - Basic (Post Bonus)	10.20	7.16	5.01
EPS - Diluted (Post Bonus)	10.20	7.16	4.44

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* Pursuant to the approval of the Shareholders in the Extra-Ordinary General Meeting held on 15 September 2026, the Company has allotted 6 (six) fully paid equity shares of INR 10/- each for every existing one (1) Ordinary equity share of INR 10/- each, aggregating to 1,12,95,726 fully paid-up equity shares of INR 10/- each (Date of allotment : 15 September 2026). Accordingly, earning per share for all periods presented has been adjusted retrospectively in accordance with AS 20 - Earnings Per Share.

Pursuant to Bonus issue, the basic and diluted earnings per share for all periods presented have been adjusted retrospectively in accordance with AS 20 - Earnings Per Share.

Foreign Currency Transaction and Exposure

Particulars	**31-03-26**	**31-03-25**	**31-03-24**
Earnings in foreign exchange			
- Sale of services	-	-	-
Expenditure in foreign exchange			
- Foreign travel	-	-	-
Receivable			
USD	-	-	-
Rupee equivalent	-	-	-
Payables			
EURO (in absolute)	-	-	-
Rupee equivalent	-	-	-

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ANNEXURE –VI
STATEMENT OF FINANCING & OTHER RATIOS, AS PER SEBI ICDR

Statement of accounting ratios *Rupees in lakhs*

Particulars	31-03-26	31-03-25	31-03-24
Revenue from Operations (A)	**12,603.70**	**11,381.18**	**10,265.95**
Net Profit as Restated (B)	**1,168.84**	**802.11**	**509.11**
Add: Depreciation	211.92	157.68	121.13
Add: Interest on Loan	470.88	328.08	388.93
Add: Income Tax	443.14	281.48	200.99
Less:- Other Income	(92.37)	(281.78)	(296.50)
EBITDA (C)	**2,202.41**	**1,287.57**	**923.66**
EBITDA Margin (in %) (C/A)	17.47%	11.31%	9.00%
Average Net Worth as Restated (D)	**9,663.30**	**8,140.86**	**6,948.29**
Return on Net worth (in %) as Restated (B/D)	12.10%	9.85%	7.33%
Equity Share at the end of year (in Nos.) (E)	1,636,835	1,636,835	1,451,511
Weighted No. of Equity Shares for basic EPS (F)	1,636,835	1,600,786	1,451,511
Weighted No. of Equity Shares for diluted EPS (G)	1,636,835	1,600,786	1,636,835
Weighted Equity Share at the end of year (in Nos.) (H) -Basic	11,457,845	11,205,500	10,160,577
Weighted Equity Share at the end of year (in Nos.) (I) -Diluted	11,457,845	11,205,500	11,457,847
- (Post Bonus with retrospective effect)			
Earnings per Equity Share as Restated			
- Basic (As per restated Period) (B/F)	71.41	50.11	35.07
- Diluted (As per restated Period) (B/G)	71.41	50.11	31.10
Earnings per Equity Share			5.01
- Basic (Post Bonus with retrospective effect) (B/H)	10.20	7.16	5.01
- Diluted (Post Bonus with retrospective effect) (B/I)	10.20	7.16	4.44
Net Asset Value per Equity share as Restated (D/E)	626.07	554.66	496.23
Net Asset Value per Equity share (D/F)	89.44	81.02	70.89
- (Post Bonus with retrospective effect)			

Note:-

EBITDA Margin = EBITDA/Revenue from Operations

Earnings per share (₹) = Profit available to equity shareholders / Weighted No. of shares outstanding at the end of the year

Earnings Per Share calculation are in accordance with Accounting Standard 20- Earnings Per Share, notified under the Companies (Accounting Standards) Rules 2006, as amended.

Return on Net worth (%) = Restated Profit after taxation /Average Net worth x 100

Net Worth = Equity Share Capital + Reserve and Surplus (including P&L surplus) - Revaluation Reserve, If any

Net asset value/Book value per share (₹) = Net worth / No. of equity shares outstanding at the end of FY

Net asset value/Book value per share (₹) = Net worth / Weighted No. of equity shares outstanding at the end of FY

The Company does not have any revaluation reserves or extra-ordinary items.

The figures disclosed above are based on the Restated Financial Statements of the Company

Statement of Other Financing Ratios, as per Companies Act, 2013

Particulars	31-03-26	31-03-25	31-03-24
Current Ratio - TCA/TCL	**1.80**	**1.65**	**2.11**
Variance	*9%*	*-22%*	
Total Current assets (TCA)	*14,729.21*	*14,967.86*	*10,582.46*
Total Current Liabilities (TCL)	*8,164.18*	*9,052.93*	*5,008.84*
Debt-Equity Ratio - (LTB+STB)/TSF	**0.28**	**0.23**	**0.36**

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Variance	*22%*	*-38%*	
Increased in FY 25 due to new loan taken during the year			
Long-Term Borrowings (LTB)	*275.01*	*312.96*	*1,320.20*
Short Term Borrowings (STB)	*2,573.54*	*1,756.00*	*1,306.50*
Total Shareholder's Fund (TSF)	*10,247.72*	*9,078.88*	*7,202.84*
Debt Service Coverage Ratio - EDS/(IE+RLTB)	**1.94**	**2.88**	**1.98**
Variance	*-33%*	*45%*	
Increased in FY 25 due to additional new loan taken during the year			
Earning for debt service (EDS)	*1,851.64*	*1,287.87*	*1,019.17*
Interest expense on borrowings (IE)	*470.88*	*328.08*	*388.93*
Repayment of long term borrowings (RLTB)	*483.33*	*119.48*	*125.89*
Return on Equity Ratio - NPAT/TSF	**0.12**	**0.10**	**0.07**
Variance	*23%*	*34%*	
decreased in FY 25 and 24 due to increased in revenue and profit during the year			
Net Profit after tax (NPAT)	*1,168.84*	*802.11*	*509.11*
Average Total Shareholder's Fund (TSF)	*9,663.30*	*8,140.86*	*6,948.29*
Inventory turnover ratio -COGS/AI)	**1.75**	**1.99**	**2.65**
Variance	*-12%*	*-25%*	
decreased in FY 25 due to made payment to vendors			
Cost of goods sold (Cost of Material Consumed + Purchase of Stock-in-Trade + Change in Inventories) -COGS)	9,607.61	9,339.69	8,665.90
Average Inventory (AI)	5,497.64	4,687.50	3,274.85
Trade Receivables turnover ratio - TR/ATR	**2.49**	**2.76**	**3.91**
Variance	*-10%*	*-29%*	
decreased in FY 25 due to non recoverable from the debotrs			
Total Revenue from Operations (TR)	*12,603.70*	*11,381.18*	*10,265.95*
Average of trade receivable (ATR)- (opening+closing)/2	5,057.00	4,125.36	2,623.94
Trade payables turnover ratio - (COGS/ATP)	**1.75**	**1.97**	**3.77**
Variance	*-11%*	*-48%*	
Increased in FY 24 due to huge purchased in FY 24			
Cost of goods sold (Cost of Material Consumed + Purchase of Stock-in-Trade + Change in Inventories) -COGS)	*9,607.61*	*9,339.69*	*8,665.90*
Average Trade Payable (ATP)	*5,481.52*	*4,751.42*	*2,301.59*
Net capital turnover ratio - TR/WC	**1.92**	**1.92**	**1.84**
Variance	*0%*	*4%*	
Decreased in 24 due to increased in revenue			
Total Revenue from Operations (TR)	*12,603.70*	*11,381.18*	*10,265.95*
Working capital (WC)	*6,565.03*	*5,914.93*	*5,573.62*
Net profit ratio	**0.09**	**0.07**	**0.05**
Variance	*32%*	*42%*	
Increased in FY 25 and 24 due to increased in revenue and profit during the year			
Net Profit after adjustments (NPAA)	*1,168.84*	*802.11*	*509.11*
Total Revenue from Operations (TR)	*12,603.70*	*11,381.18*	*10,265.95*
Return on Capital employed - PBIT/CE	**0.15**	**0.10**	**0.08**
Variance	*50%*	*24%*	
Decreased in 24 due to increased in revenue, profit during the year and additional loan taken during the year			
Profit Before Interest and Tax (PBIT)	*1,990.49*	*1,129.89*	*802.54*
Capital employed (CE)	*13,096.28*	*11,147.83*	*9,825.75*
Return on investment	**NA**	**NA**	**NA**

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INTEGRATED GREEN ENERGY LIMITED

ANNEXURE –VII

RESTATED STATEMENT OF CAPITALIZATION

Rupees in lakhs

Particulars	Pre-Issue	Post Issue*
	31-03-26	
Debt :		
Short Term Debt	2,119.19	-
Long Term Debt	729.36	-
Total Debt	**2,848.55**	-
Shareholders Funds		
Equity Share Capital	163.68	-
Reserves and Surplus	10,084.04	-
Less: Misc. Expenditure	-	-
Total Shareholders' Funds	**10,247.72**	-
Long Term Debt/ Shareholders' Funds	***0.07***	-
Total Debt / Shareholders Fund	***0.28***	-

*The post issue figure are not available since issue price is not yet finalised

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ANNEXURE –VIII

RESTATED STATEMENT OF TAX SHELTER

Rupees in lakhs

Particulars			As At
	31-03-26	31-03-25	31-03-24
Profit Before Tax as per books of accounts (A)	**1,611.98**	**1,083.59**	**710.10**
-- Normal Tax rate	25.17%	25.17%	25.17%
-- Minimum Alternative Tax rate	16.69%	16.69%	16.69%
Income tax adjustments			
Profit from Joint ventures Allowable us 86 of the Income Tax Act	-	-	-
Other expenses disallowed	-	9.26	(12.47)
Expenses allwoed as per 43 B	-	(33.74)	-
Expenses disallwoed	33.94	40.50	66.93
Balances written off	68.96	-	-
(profit)/Loss on sale of fixed assets	(1.01)	(24.89)	-
Donations	44.62	9.37	-
Total (B)	**146.52**	**0.52**	**54.46**
Timing Differences			
Depreciation as per Books of Accounts	211.92	157.68	121.13
Depreciation as per Income Tax	254.33	198.27	145.08
Difference between tax depreciation and book depreciation	**(42.40)**	**(40.59)**	**(23.95)**
Total (C)	**(42.40)**	**(40.59)**	**(23.95)**
Net Adjustments (D = B+C)	**104.11**	**(40.07)**	**30.51**
Total Income (E = A+D)	**1,716.09**	**1,043.52**	**740.61**
Brought forward losses set off (Depreciation)			-
Tax effect on the above (F)			-
Taxable Income/ (Loss) for the year/period (E+F)	**1,716.09**	**1,043.52**	**740.61**
Tax Payable for the year	431.91	262.63	186.40
Tax payable as per MAT	-	-	-
Tax expense recognised	**431.91**	**262.63**	**186.40**
Tax payable as per normal rates or MAT (whichever is higher)	**Income Tax**	**Income Tax**	**Income Tax**

MAT refers to Minimum Alternative Tax as referred to in section 115 JB of the Income Tax Act,1961. However Company is filing ITR in 115BAA for FY26, FY 25 and FY 24, therefore MAT is not applicable for these financial years.

The aforesaid statement of tax shelters has been prepared as per the restated Summary statement of profits and losses of the Company. The permanent/timing differences have been computed considering the acknowledged copies of the incometax returns/provisional computation of total income of respective years as stated above.

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INTERGEN ENERGY LIMITED

ANNEXURE –IX

STATEMENT OF RELATED PARTIES & TRANSACTIONS

Rupees in lakhs

The company has entered into following related party transactions for the periods covered under audit. Such parties and transactions are identified as per accounting standard 18 issued by Institute of Chartered Accountants of India.

Name of the key managerial personnel (KMPs)/Entity/relatives	**Relationship**
Karan Singh	Managing Director
Amit Rawat	Director
Kishor Sharma	Director resigned w.e.f. 18 July 2025 Chief Financial Officor (CFO) (w.e.f. 04 August 2025)
KMGA Holding Pte Ltd.	Significant influence by common director
Pacific Coast Import Export FZE	Associate
Emerging Investment Limited	Significant influence by common director
Nriti Nickunj Shah	Relative of KMP
Anita Rawat	Relative of KMP
Anerity Infra Engineers LLP	KMP Partner
EIEPL - IEL (JV)	Associate
Avian IEL Infrastructure JV	Associate
Rani Intergen JV	Associate
Avian IEL JV	Associate
VIA Infrastructure JV	Associate
IA Infrastructure JV	Subsidiary
IEL Avian JV	Subsidiary
IELMCPPL JV	Subsidiary
IEL RPP JV	Subsidiary
Enviro Infra Engineers Private Limited(JV)	Subsidiary
IELM-JV Pvt Limited	Subsidiary
IELMPP JV	Subsidiary
Intergen Manglam JV	Subsidiary
Intergen Avian Infrastructure JV	Subsidiary
Aslam Gopalpuria	Company Secretary

Transactions with Related Parties:

Particulars	**31-03-26**	**31-03-25**	**31-03-24**
Remuneration paid to Directors and Compliance Officer			
Karan Singh	96.00	96.00	96.00
Amit Rawat	19.56	19.56	25.56
Kishor Sharma	17.78	15.53	14.78
Aslam Gopalpuria	1.92	-	-
Sale with related parties			
Avian IEL Infrastructure JV	-	4,291.97	6,736.34
IA Infrastructure JV	-	124.39	70.60
EIEPL IEL JV	-	13.00	60.34
IELM-JV Pvt Limited	31.49	-	-
IEL RPP JV	1,255.90	905.74	-
IELMCPPL JV	479.70	131.45	-

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IELMPP JV	1,865.35	311.51	-
Intergen Manglam JV	613.27	1,153.41	-
Anerity Infra Engineers LLP	-	1,256.75	1,659.88

Purchase			
Anerity Infra Engineers LLP	-	85.86	-
Rent paid			
Niriti Nickunj Shah	-	38.07	50.82
Salary Paid			
Anita Rawat	10.44	6.00	-
Compulsory Convertible Debentures into equity			
Emerging Investements Limited	-	1,074.88	-
Unsecured loan taken			
Karan singh	840.97	-	-
Unsecured loan refund			
Karan singh	376.50	-	-
Loan and advance given			
IELM JV Private Limited	126.87	51.55	78.91
Loan and advance (returned)			
IELM JV Private Limited	44.00	240.81	18.00
Reimbursement of expenses			
Karan Singh	100.90	64.24	124.54
Kishor Sharma	28.44	12.75	12.75
Amit Rawat	11.10	6.78	6.63
Closing Balance of Related Parties			
Payables			
Kishor Sharma	5.23	2.49	3.43
Amit Rawat	-	2.19	4.41
Receivable (Debtors)			
Subsidiaries			
IELMCPPL	21.73	47.02	48.75
IELMPP JV	495.96	125.21	1.03
IEL RPP JV	863.38	709.83	111.49
IA Infrastructure JV	71.19	116.32	75.26
IELM JV Private Limited	10.29	-	-
Enviro Infra Engineers Private Limited	4.25	4.25	4.25
IAI JV	8.09	8.19	8.20
Intergen Manglam JV	217.37	874.72	-
JVs			

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VIA Group Account	20.23	20.09	19.93
AVIAN IEL INFRASTRUCTURE	(4.45)	2,944.83	1,265.91
EIEPL-IEL JV	(1.21)	33.13	26.44
Other Receivable (advance)			
IELM JV Private Limited	413.00	330.14	519.40
Karan Singh	-	-	10.79
Unsecured loan			
Convertible Debentures and Loan			
Emerging Investements Limited (Compulsory Convertible	-	-	1,074.88
Karan Singh (Optional Conversion into Equity)	246.00		
Karan Singh (Unsecured Loan)	218.47	-	-

ANNEXURE –X

STATEMENT OF DIVIDENDS

Particulars	31-03-26	31-03-25	31-03-24
No Dividend paid till date	N/A	N/A	N/A

ANNEXURE –XI

STATEMENT OF CONTINGENT LIABILITIES & COMMITMENT

Particulars	31-03-26	31-03-25	31-03-24
Contingent Liabilities			
Claims against the company not acknowledged as debt (GST Demands)	112.88	-	-
Corporate Guarantees Given	-	-	-
Bank Guarantees Outstanding	6,481.55	6,818.66	4,494.17
Commitments			
Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-	-
Other commitments (specify nature).	-	-	-

ANNEXURE –XII

STATEMENT OF LEASING ARRANGEMENTS

The Company's significant leasing arrangement is in respect of operating lease for office premises and stores. The operating lease payments for the FY 26 amounted to 38.47 lakhs (Previous year FY 25 : 73.18 lakhs and FY 24: 55.81

Particular	31-03-26	31-03-25	31-03-24
Operating lease payments for the year	-	-	-

The future minimum lease payments (non-cancellable) under these

Particulars	31-03-26	31-03-25	31-03-24
Not later than 1 year	-	-	-
Later than 1 year but not later than 5 years	-	-	-
	-	-	-

ANNEXURE –XIII

EMPLOYEE BENEFITS PLAN

a. Defined contribution plan

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The Company makes Provident Fund and Employee State Insurance Scheme contributions which are defined contribution plans for qualifying employees. During the year under review the company has recognised INR 1.28 lakhs (Previous year FY25 : INR 1.42 lakhs and FY24 1.37 lakhs) for Provident Fund contribution.

b. Defined benefit plan

The following table sets forth the status of the Gratuity Plan of the Company, and the amounts recognised in the Balance Sheet and Statement of Profit and Loss.

Particulars	31-03-26	31-03-25	31-03-24
Changes in the present value of defined benefit obligation			
Present value of benefit obligation at the beginning of the year	61.65	34.01	-
Current service cost	8.33	9.03	5.32
Interest cost	4.33	2.38	-
Actuarial loss / (gain)	(16.66)	18.60	28.69
Benefits paid	-	(2.38)	-
Present value of benefit obligation at the end of the year	**57.64**	**61.65**	**34.01**

Liability recognised in the Balance Sheet	**57.64**	**61.65**	**34.01**

Expenses recognised in the Statement of Profit and Loss

Current service cost	8.33	9.03	5.32
Interest cost	4.33	2.38	-
Expected return on plan assets	-	-	-
Net actuarial (gain) / loss recognised in the year	(16.66)	18.60	28.69
Net expenses recognised in the Statement of Profit and Loss	**(4.01)**	**30.01**	**34.01**

Net liability/(assets) recognised in the Balance Sheet

Present value of the obligation at the end of the year	57.64	61.65	34.01
Fair value of plan assets at end of the year	-	-	-
Net liability/(assets) recognised in the Balance Sheet	**57.64**	**61.65**	**34.01384**

Asumptions

Discount rate	7.02%	7.88%	7.02%
Expected rate of return on plan assets	Not applicable	Not applicable	Not applicable
Salary Rise	10.0%	5.0%	5.0%
Mortality	IAL 2012-14 Ultimate	IAL 2012-14 Ultimate	IAL 2012-14 Ultimate

Notes:

1. The discount rate is based on the prevailing market yields of Indian Government Securities as at the Balance Sheet date for the estimated term of the obligations
2. Employee benefit schemes are not funded
3. The estimate of future salary increases considered takes into account the inflation, seniority, promotion, increments and other relevant factors.

c.Other long term employee benefits

The Company makes provision for compensated absences basis the leave policy of the Company. The Company recognised INR Nil (Previous year : Nil) towards compensated absences in the statement of profit and loss as there were no outstanding leaves.

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SEGMENT INFORMATION

As the Company's business activity falls within a single business segment i.e. Engineering and construction and is a single geographical segment, the disclosure requirements of Accounting Standard — 17 "Segment Reporting" notified under the Companies (Accounting Standard) Rules 2006, are not applicable.

ANNEXURE –XV

CORPORATE SOCIAL RESPONSIBILITY EXPENDITURE

In accordance with the requirements of Section 135 of the Companies Act, 2013, the company has during the financial period ending spent in pursuance of its Corporate Social Responsibility policy as follows:

Particulars	31-03-26	31-03-25	31-03-24
a) Amount required to be spent by the company during the period/year	44.50	9.02	-
b) Amount spent during the year on:			
- Vision foundation-Foods, clothing, education etc	-	7.00	-
- Titliyan-Child education	0.50	1.01	-
- Kriti-Education and spastic child	-	1.01	-
- Wisdom welfare foundation	15.00	-	-
- Azad foundation	27.00	-	-
- Nai Disha	2.00	-	-
c) Shortfall or (excess) amount spent	-	-	-
d) Related party transactions in relation to Corporate Social Responsibility	NA	NA	NA

Note : The Company did not meet any of the criteria specified under section 135(1) of the Companies Act, 2013 for the year ended 31 March 2024, accordingly no spends for CSR accounted for.

ANNEXURE –XVI

DISCLOSURES REQUIRED UNDER SECTION 22 OF THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006 ("MSMED")

The details of dues to micro, small and medium enterprises (MSME) as defined under Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED") and disclosures pursuant to the MSMED Act as follows:

Particulars	31-03-26	31-03-25	31-03-24
I Principal amount remaining unpaid to any supplier as at the end of the accounting year	447.16	116.37	147.46
II Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-	-
III The amount of principal paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-	-
IV The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-	-
VI The amount of interest due and payable for the year	-	-	-
VII The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-	-
VIII 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	-	-	-

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors. The management has identified the concerned suppliers and quantified the interest payable. However, no provision has been made in the financial statements as some of the respective MSME suppliers have formally waived their claim for such interest.

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INTERGEN ENERGY LIMITED

ANNEXURE –XVII

OTHER STATUTORY INFORMATION

i. The company have immovable property in its name.

ii. The Company does not have any Benami property, where any proceedings has been initiated or pending against the Company for holding any Benami property.

iii. The Company does not have any charge or satisfaction which is yet to be registered with ROC beyond the statutory period, except as mentioned in the Annexure IX.

iv.The Company has not traded or invested in crypto currency or virtual currency during the financial period.

v.The Company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. directly or indirectly lend or invest in other person 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.

vi. The Company has not received any funds from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a. directly or indirectly lend or invest in other person 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.

vii.The Company has not surrendered or disclosed any income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

viii. The Company does not have any transactions or relationships with any company struck off under section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.

ix. During the period no Scheme of Arrangement has been formulated by the Company/pending with competent authority.

x. The Company has complied with number of layers prescribed under section 2(87) of the Companies Act, 2013 read with Companies (Restriction on Number of Layers) Rules, 2017.

xi. Balances in parties accounts are subject to confirmation / reconciliation. Appropriate adjustments, if any, will be made as and when the balances are reconciled.

xii. The Company is not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India and the Group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016 does not have

xiii. Events after the reporting period

No material events have occurred after the Balance Sheet date and upto the approval of the Restated Financial

xiv. Maintenance of daily back-ups of data

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The Company is maintaining its proper books of accounts as required by law except for keeping backup on daily basis for such books of account maintained in electronic mode on the server physically located in India. Further, the Company is in the process of complying with the requirement of maintaining for backup of books of accounts on a daily basis on server physically located in India as required pursuant to amendment in Companies (Accounts) Rule, 2014 on August 05, 2022.

xv. The Supreme Court on 28 February 2019 has provided its judgment regarding inclusion of other allowances such as travel allowances, special allowances, etc within the expression 'basic wages' for the purpose of computation of contribution of provident fund under the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 ('EPF Act'). There are interpretive challenges on the application of the Supreme Court Judgment including the period from which judgment would apply, consequential implications on resigned employees etc. Further, various stakeholders have also filed representations/ review petition with PF authorities and the Supreme Court respectively. All these factors raises significant uncertainty regarding the implementation of the Supreme Court Judgment.

Owing to the aforesaid uncertainty and pending clarification from regulatory authorities in this regard, the Company has not recognized provision for the PF contribution on the basis of above mentioned order with effect from the order date. Further, the management believes that impact of aforementioned uncertainties before the order date on the financial statements of the Company should not be material.

xvi. Appropriate adjustments have been made in the restated statements of Assets and Liabilities, Profits and Losses and Cash flows wherever necessary required by reclassification of the corresponding items of income, expenses, assets and liabilities in order to bring them in line with the requirements of the SEBI Regulations.

xvii The Company has not been declared as a wilful defaulter by any bank or financial institution or other lender. However declaration in this respect is yet to be received from bank/financial institution.

xviii The company has not reported any fraud during the year ended March 31 2026, March 31 2025 and March 31,

MSG & COMPANY INDIA GHAZIABAD

INTERGEN ENERGY LIMITED

ANNEXURE – IX						
DETAILS OF CHARGE FORMS NOT FILED (WITH OUTSTANDINGS AS ON 31/03/2026)						
Finance Bank Name	**Assets Details**	**Loan Account No.**	**Loan Amount**	**Loan Date**	**Outstanding as on 31.03.2026**	**Loan Account Status**
ICICI Bank Limited	Auto Loan (JCB)	LQGUR00043833830	27.08	18-Jun-21	2.22	Active
ICICI Bank Limited	Auto Loan(Mahindra Pikup)	LVGUR00043885418	8.52	28-Jun-21	-	Closed
ICICI Bank Limited	Auto Loan (Bolero NEO 10)	LAGUR00044273785	10.50	2-Sep-21	1.25	Active
ICICI Bank Limited	Auto Loan (kia)	LAGUR00045686458	29.10	4-May-22	7.78	Active
ICICI Bank Limited	Bike	LTGUR00046711949	0.59	02-11-22	0.13	Active
ICICI Bank Limited	Bike	LTGUR00046712036	0.59	02-11-22	0.13	Active
ICICI Bank Limited	Bike	LTGUR00046712266	0.59	02-11-22	0.13	Active
ICICI Bank Limited	Bike	LTGUR00046712127	0.59	02-11-22	0.13	Active
ICICI Bank Limited	Bike	LTGUR00046712301	0.59	02-11-22	0.13	Active
ICICI Bank Limited	Machinery (Backhoe Loader)	LQGUR00049320912	30.54	12-01-24	19.03	Active
ICICI Bank Limited	Machinery (Backhoe Loader)	LQGUR00049320917	30.54	12-01-24	19.53	Active
YES Bank LTD	Bolero neo 4	ALN000301693648	9.50	01-09-23	6.65	Active
YES Bank LTD	Bolero neo 4	ALN000301693668	9.50	01-09-23	6.65	Active
YES Bank LTD	machinary (JCB Mini excavator)	CEL026001840606	17.82	02-02-24	8.84	Active
YES Bank LTD	Machinary (JCB 2DX Excavator Cum Loader	CEL026001840556	22.02	02-02-24	10.93	Active
YES Bank LTD	Machinary (JCB)	CEL026001911682	28.96	29-05-24	17.56	Active
YES Bank LTD	Bike	TWL000301928900	0.50	10-06-24	0.25	Active
YES Bank LTD	Bike	TWL000301928904	0.50	10-06-24	0.25	Active
YES Bank LTD	Bike	TWL000301928905	0.50	10-06-24	0.25	Active
YES Bank LTD	Bike	TWL000301928884	0.50	10-06-24	0.25	Active
YES Bank LTD	Bike	TWL000301928880	0.50	10-06-24	0.25	Active
YES Bank LTD	Bike	TWL000301928902	0.50	10-06-24	0.25	Active
YES Bank LTD	Bike	TWL000301928903	0.50	10-06-24	0.25	Active
YES Bank LTD	Bike	TWL000301928899	0.50	10-06-24	0.25	Active
		Total	**231.05**		**103.10**	

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INTERGEN ENERGY LIMITED

Reconcilation of opening reserve & surplus aduited and restated opening reserve &

Particulars	For the FY ended
	01-04-23
(A) Opening balance of surplus	**1,961.81**
Add/(less) : Adjustment on accounts of-	
Adjustment for provision of Deferred Tax	(7.09)
Provision for doubt full advances	(200.79)
(B) Total Adjustment	**(207.88)**
Restated Opening balance of surplus (A-B)	**1,753.93**

Reconcilation between audited profit and restated profit

Particulars	For the FY ended		
	31-03-26	31-03-25	31-03-24
Profit After Tax as per Books of Accounts	**979.36**	**852.50**	**573.97**
Adjustment for provision of Income Tax	-	14.59	1.51
Adjustment for provision of Income Tax of earlier year	(16.10)	-	-
Adjustment for provision of Deferred Tax	4.79	(2.73)	(8.86)
Provision for doubt full advances	200.79		-
Adjustment relating to Profit of Joint Venture	-	(62.24)	(57.51)
Profit After Tax as per Restated	**1,168.84**	**802.11**	**509.11**

Reconcilation between total audited equity and restated equity

Particulars	For the FY ended		
	31-03-26	31-03-25	31-03-24
Equity as per Books of Accounts	**10,261.63**	9,401.99	7,475.59
Provision for doubt full advances	-	(200.79)	(200.79)
Adjustment in Profit & Loss	-	(115.24)	(64.85)
Adjustment for provision of Deferred Tax	(13.90)	(7.09)	(7.09)
Equity as per Restated	**10,247.72**	**9,078.87**	**7,202.84**

Explanatory notes to the above restatements to profits made in the audited financial statements of the Company for the respective years:

I. Provision for income tax expense: *The company had provided excess provision for income tax in the respective financial years. The same has now been adjusted and restated.*

II. Adjustment relating to Profit of Joint Venture: Adjustment has been made for the share of profit/(loss) of the Joint Venture, based on the revised computation considered for preparation of the Restated Financial Statements.

III. Provision for doubtfull advances: The Company has recognised a provision for doubtful advances during the financial year 2025-26 in respect of advances pertaining to the financial year 2018-19. Since the provision relates to an earlier financial year, the corresponding impact has been adjusted against the opening reserves in the Restated Financial Statements.

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INTERGEN ENERGY LIMITED