

To,  
Listing Department  
**National Stock Exchange of India Limited**  
Exchange Plaza, Bandra- Kurla Complex,  
Bandra (E), Mumbai 400051  
**NSE Symbol: CURRENT**

**Date: 26-05-2026**

**Sub: Outcome of Board Meeting held today i.e. on Tuesday, 26<sup>th</sup> May 2026 in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir,

Pursuant to Regulation 30 and other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. 26<sup>th</sup> May 2026 has, inter alia, approved the following matters:

1. Approved & taken on record the audited Standalone and Consolidated Financial Results of the Company for the half year & Year ended on 31<sup>st</sup> March 2026, together with Statement of Assets & Liabilities and Cash Flow Statement as per Regulation 33 of the Listing Regulation.
2. Certificate of Statutory Auditors for Object Wise Utilization of the IPO Issue Proceeds.
3. Considered and approved all other business as per agenda circulated.

The financial results will also be available on the website of the Company at [www.currentinfra.com](http://www.currentinfra.com) and also on website of National Stock Exchange of India Limited at [www.nseindia.com](http://www.nseindia.com)

According to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Company's code of conduct for Prohibition of Insider Trading, Company's Trading Window for dealing in securities of the company for all Promoters, Promoter Group, KMPs and Designated Persons has already been closed with effect from April 01st, 2026 and will remain closed till 48 hours from the date the said financial results are made public.

The meeting of the Board of Directors of the Company commenced at 03:00 PM and concluded at 05.30 PM. We request the exchange to take this information on record.

We request you to kindly take the above information on record.

Thanking you, Yours sincerely,

For, **Current Infracore Limited**

SONALI  
NAWNDHER

Digitally signed by  
SONALI NAWNDHER  
Date: 2026.05.26  
20:02:31 +05'30'

**Sonali Nawndher**  
(Company Secretary &  
Compliance Officer)

**Encl:**

1. **Independent Auditors Report thereon for Standalone and Consolidated Financial Results along with declaration in respect of audit report with unmodified opinion pursuant to proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as Annexure A.**
2. **Certificate of Statutory Auditors for Object Wise Utilization of the IPO Issue Proceeds along with Working capital position.**

# RAJVANSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

H-15, CHITRANJAN MARG, C-SCHEME, JAIPUR - 302001

TEL: (O) 0141- 2363340 MOBILE: - 9314668454, E-mail: - vikasrajvanshi.jaipur@gmail.com

## INDEPENDENT AUDITOR'S REPORT

**TO  
THE MEMBERS OF  
CURRENT INFRAPROJECTS LIMITED  
(Formerly known as Current Infracore Private Limited)**

### REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

#### OPINION

We have audited the accompanying Consolidated Financial Statements of **CURRENT INFRAPROJECTS LIMITED** (the Holding Company) and its **Subsidiaries Current Infra Bolnada Solar Private Limited, Current Infra Ompura Solar Private Limited, Current Infra Talabera Solar Private Limited and Current Infra Dhanbad Solar Private Limited** (together referred to as the Group), which comprise the Consolidated Balance Sheet as at 31st March 2026, and the Consolidated Statement of Profit and Loss, and the Consolidated Statement of Cash Flows for the year then ended, and Notes to the Consolidated Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31st March 2026, and their consolidated profit and their consolidated cash flows for the year ended on that date.

#### BASIS FOR OPINION

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

#### OTHER MATTER

The company has various Project Site offices throughout India, whose financial transactions are included in the Consolidated Financial Statements of the Registered Office and duly audited by us for the Year ended on 31st March 2026.



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## OTHER INFORMATION

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Directors' Report, but does not include the Consolidated Financial Statements and our auditor's report thereon. Our opinion on the Consolidated Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The Holding Company's Board of Directors is responsible for the preparation and presentation of these Consolidated Financial Statements in terms of the requirements of the Companies Act, 2013 that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so. Those respective Boards of Directors are also responsible for overseeing the financial reporting process of the Group.

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.



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Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the Consolidated Financial Statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the Consolidated Financial Statements of which we are the independent auditors.

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

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



# RAJVANSHI & ASSOCIATES

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## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

- i. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- ii. As required by Section 143(3) of the Companies Act 2013, we report, to the extent applicable, that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Consolidated Financial Statements.
  - (b) In our opinion, proper books of account as required by law relating to the preparation of the aforesaid Consolidated Financial Statements have been kept so far as it appears from our examination of those books.
  - (c) The Consolidated reports on the accounts of the Head Office and financial transactions of the Project Site Offices of the holding & subsidiary companies are audited under section 143(8) of the Act by us and have been properly dealt with by us in preparing this report.
  - (d) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the Consolidated Financial Statements.
  - (e) In our opinion, the aforesaid Consolidated Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - (f) On the basis of the written representations received from the directors of the Holding Company as on 31st March 2026 taken on record by the Board of Directors, none of the directors of the Holding Company is disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164(2) of the Act.
  - (g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"
  - (h) With respect to the matter to be included in the Auditors' Report under section 197(16) of the Act: In our opinion and according to the information and explanations given to us, the remuneration paid by the Holding Company to its directors during the year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act.
  - (i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



# RAJVANSHI & ASSOCIATES

## CHARTERED ACCOUNTANTS

H-15, CHITRANJAN MARG, C-SCHEME, JAIPUR - 302001

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- i. The Group has pending litigations which are disclosed in Emphasis of Matter as Note no. 29(b). These may impact its financial position.
- ii. The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. The Group is not required to transfer any amount to the Investor Education and Protection Fund account.
- iv.
  - (a) The Management has represented that, to the best of its knowledge and belief, no funds which are material either individually or in the aggregate have been advanced or loaned or invested either from borrowed funds or share premium or any other sources by the Group to or in any other person or entity, with the understanding that the Intermediary shall directly or indirectly lend or invest in other persons or entities (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
  - (b) The Management has represented that, to the best of its knowledge and belief, no funds which are material either individually or in the aggregate have been received by the Group from any person or entity, with the understanding that the Group shall directly or indirectly lend or invest in other persons or entities (Ultimate Beneficiaries) or provide any guarantee, security, or the like on behalf of the Ultimate Beneficiaries.
  - (c) Based on the audit procedures performed, nothing has come to our notice that has caused us to believe that the representations above contain any material misstatement.
- v. The Group has not declared or paid any dividend during the year and has not proposed final dividend for the year.
- vi. The Holding Company, its subsidiary companies have used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with as stated by the management and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For Rajvanshi & Associates  
Chartered Accountants

  
Vikas Rajvanshi  
(Partner)

Membership No.: 073670

Firm Regn. No.: 005069C

Place: Jaipur

Date: 26.05.2026

UDIN:26073670TQJJYO1936



# RAJVANSHI & ASSOCIATES

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## CURRENT INFRAPROJECTS LIMITED

(Formerly known as Current Infraprojects Private Limited)

### ANNEXURE-A TO THE INDEPENDENT AUDITOR'S REPORT

The Annexure A referred to in point 1 of paragraph "Report on Other Legal and Regulatory Requirements" of the Independent Auditors' Report to the members of Current Infraprojects Limited on the Consolidated financial statements for the year ended 31<sup>st</sup> March 2026:

**xxi. In respect of Consolidation:**

According to the information and explanations given to us, in respect of the companies incorporated in India and included in the consolidated financial statements, the CARO report relating to them has been issued by their auditors with no qualifications or adverse remarks.

For Rajvanshi & Associates  
Chartered Accountants



Vikas Rajvanshi  
(Partner)

Membership No.: 073670

Firm Regn. No.: 005069C

Place: Jaipur

Date: 26.05.2026

UDIN:26073670TQJJYO1936



# RAJVANSHI & ASSOCIATES

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## MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

## INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

For Rajvanshi & Associates  
Chartered Accountants

  
Vikas Rajvanshi  
(Partner)

Membership No.: 073670

Firm Regn. No.: 005069C

Place: Jaipur

Date: 26.05.2026

UDIN:26073670TQJJYO1936



# CURRENT INFRAPROJECTS LIMITED

(FORMERLY KNOWN AS CURRENT INFRAPROJECTS PRIVATE LIMITED)

A-27, Basant Vihar, Vaishali Marg (West), Panchyawala, Jaipur, Rajasthan, India, 302034

CIN: L42900RJ2013PLC044719, Ph No.: +91 141-6762066, Email: accounts@currentinfra.com

## AUDITED CONSOLIDATED BALANCE SHEET AS ON 31st MARCH 2026

Particulars	Amount in Lakhs	
	As At 31-Mar-2026	As At 31-Mar-2025
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders Fund</b>		
Share Capital	1914.80	1350.00
Reserves & Surplus	6053.43	1022.81
	<u>7968.23</u>	<u>2372.81</u>
Minority Interest	0.04	0.02
<b>Total Equity</b>	<u>7968.27</u>	<u>2372.83</u>
<b>Non-current Liabilities</b>		
Long Term Borrowings	1891.81	1007.83
Deferred Tax Liability	37.54	-
Other Long Term Liabilities	238.94	673.85
Long Term Provisions	26.16	30.35
	<u>2194.45</u>	<u>1712.03</u>
<b>Current Liabilities</b>		
Short-term Borrowings	1412.55	2052.54
Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	215.79	207.97
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1491.99	1168.17
Other Current Liabilities	1326.88	276.10
Short-term Provisions	256.23	162.01
	<u>4703.44</u>	<u>3866.79</u>
<b>TOTAL</b>	<u>14866.16</u>	<u>7951.65</u>
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant & Equipment		
Tangible Assets	3706.64	270.22
Intangible Assets	16.73	20.14
Capital WIP	-	1558.75
Deferred Tax Assets	-	23.94
Other Non-current Assets	416.22	647.14
	<u>4139.59</u>	<u>2520.19</u>
<b>Current Assets</b>		
Inventories	2356.48	1605.55
Trade Receivables	5215.00	2837.25
Investments	640.69	299.61
Cash and Cash Equivalents	750.39	14.29
Short-Term Loans and Advances	1174.12	397.29
Other Current Assets	589.89	277.47
	<u>10726.57</u>	<u>5431.46</u>
<b>TOTAL</b>	<u>14866.16</u>	<u>7951.65</u>

For & on behalf of the Board of Directors

Current Infraprojects Limited

Sunil Singh Gangwar

(Chairman & Managing Director)

DIN: 10591559

Date : 26.05.2026

Place : Jaipur

# CURRENT INFRAPROJECTS LIMITED

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## AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON 31st MARCH, 2026

Amount in Lakhs

Sr. No.	Particulars	For the half year ended			For the year ended	
		31-Mar-2026 Audited	30-Sep-2025 Unaudited	31-Mar-2025 Audited	31-Mar-2026 Audited	31-Mar-2025 Audited
I	<b>Income</b>					
	Revenue from Operation	11589.79	4449.06	4570.47	16038.85	9088.42
	Other Income	58.18	38.01	41.00	96.19	44.26
	<b>TOTAL (I)</b>	<b>11647.97</b>	<b>4487.07</b>	<b>4611.47</b>	<b>16135.04</b>	<b>9132.68</b>
II	<b>Expenses</b>					
	Material Consumed and Direct expenses	9457.27	3151.94	3331.42	12609.21	6853.32
	Employees Benefit Expenses	337.80	270.40	221.74	608.20	423.36
	Finance Cost	162.05	123.65	94.30	285.70	163.43
	Depreciation and Amortization Expense	89.97	74.65	49.31	164.62	79.93
	Other Expenses	223.46	275.39	181.30	498.85	336.76
	<b>Total (II)</b>	<b>10270.55</b>	<b>3896.03</b>	<b>3878.07</b>	<b>14166.58</b>	<b>7856.80</b>
III	<b>Profit Before Exceptional, Extraordinary Items &amp; Tax(I-II)</b>	<b>1377.42</b>	<b>591.04</b>	<b>733.40</b>	<b>1968.46</b>	<b>1275.88</b>
IV	Less: Exceptional Items	-	-	-	-	-
V	<b>Profit Before Extraordinary Items &amp; Tax</b>	<b>1377.42</b>	<b>591.04</b>	<b>733.40</b>	<b>1968.46</b>	<b>1275.88</b>
VI	Less: Extraordinary Items	-	-	-	-	-
VII	<b>Profit Before Tax</b>	<b>1377.42</b>	<b>591.04</b>	<b>733.40</b>	<b>1968.46</b>	<b>1275.88</b>
VIII	Less: Tax expense					
	Current Tax	341.06	160.73	188.52	501.79	335.02
	Deferred Tax	(20.52)	(40.97)	4.85	(61.49)	4.51
IX	<b>Profit for the Year</b>	<b>1015.84</b>	<b>389.34</b>	<b>549.73</b>	<b>1405.18</b>	<b>945.37</b>
X	Less: Minority Interest	0.01	(0.02)	(0.00)	(0.00)	(0.00)
XI	<b>Net Income</b>	<b>1015.83</b>	<b>389.36</b>	<b>549.73</b>	<b>1405.18</b>	<b>945.37</b>
XII	Net Income attributable to Majority	1015.83	389.36	549.73	1405.18	945.37
XIII	Net Income/(Loss) attributable to Minority Shareholders	0.01	(0.02)	(0.00)	(0.00)	(0.00)
XIV	<b>Earnings Per Share</b>					
	Basic	5.63	2.65	4.07	8.31	7.00
	Diluted	5.63	2.65	4.07	8.31	7.00

### Notes:-

- The above audited Consolidated financial results for the Half Year and Year ended 31st March, 2026 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing & Disclosure Requirements) Regulations 2015 (as amended) and applicable and Accounting Standard prescribed under Section 133 of Companies Act, 2013 read with specifies Rules made thereunder, and were reviewed by the Audit Committee of the Board and thereafter were approved by the Board of Directors in the meeting held on May 26, 2026.
- The company does not have more than one reportable segment in terms of AS(17) hence, segment-wise reporting is not applicable under section 133 of The Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014.
- During the Financial Year ended 31st March, 2026, the Company allotted 4,22,400 Equity Shares of face value of ₹10 each at an issue price of ₹80 per Equity Share (including Face Value of Rs. 10 per Equity Share and Share premium of Rs. 70 per Equity Share) on a private placement basis. Further, the Company allotted 52,25,600 Equity Shares of face value of ₹10 each at an issue price of ₹80 per Equity Share (including Face Value of Rs. 10 per Equity Share and Share premium of Rs. 70 per Equity Share) pursuant to the Initial Public Offering ("IPO") in accordance with the applicable provisions of the Companies Act, 2013, the Securities and Exchange Board of India regulations and other applicable laws.
- The figure of the previous period have been regrouped/ recast whenever necessary to make them comparable.
- The above Audited Consolidated Financial Results of the company for the Half Year ended 31st March 2026 and 2025, being Balancing Figures in respect of Full Financial Year Figures and Un-audited figures of 1st Half Year results of the current year.
- There are Total Contingent Liabilities as at Balance Sheet date is Rs. 4106.00 Lakhs consisting of bank guarantee of Rs. 391.47 Lakhs with Indusind Bank Rs. 1,614.53 Lakhs with HDFC Bank, corporate guarantee of Rs. 2100 Lakhs to SBI for Loans to three Subsidiaries
- During the Financial Year 2025-26, the Subsidiary Companies adopted the Straight Line Method (SLM) of depreciation for its Solar Power Plant in accordance with Schedule II of the Companies Act, 2013, whereas the Holding Company continues to provide depreciation under the Written Down Value (WDV) method. Further, the Subsidiary Company- Current Infra Talabera Solar Private Limited has accounted for the Government Grant received towards the Solar Power Plant by deducting the grant amount from the gross carrying amount of the respective asset, in accordance with the applicable accounting standards. The management believes that the SLM method more appropriately reflects the pattern of consumption of future economic benefits arising from the said asset.

### 8 List of Entities Consolidated in the Statements

Name of Companies	Relationship	Principal Activities	Country of Incorporation
Current Infracprojects Limited	Parent	Engineering, Procurement, and Construction (EPC)	India
Current Infra Bolnada Solar Private Limited	Subsidiary	Solar energy generation	India
Current Infra Ompura Solar Private Limited	Subsidiary	Solar energy generation	India
Current Infra Talabera Solar Private Limited	Subsidiary	Solar energy generation	India
Current Infra Dhanbad Solar Private Limited	Subsidiary	Solar energy generation	India

For & on behalf of the Board of Directors  
For Current Infracprojects Limited  
Sunil Singh Gangwar  
(Chairman & Managing Director)  
Chairman & Managing Director  
DIN: 10391581

Date : 26.05.2026  
Place: Jaipur

# CURRENT INFRAPROJECTS LIMITED

(FORMERLY KNOWN AS CURRENT INFRAPROJECTS PRIVATE LIMITED)

A-27, Basant Vihar, Vaishali Marg (West), Panchyawala, Jaipur, Rajasthan, India, 302034

CIN: L42900RJ2013PLC044719, Ph No.: +91 141-6762066, Email: accounts@currentinfra.com

AUDITED CONSOLIDATED CASH FLOW STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Particulars	Amount in Lakhs	
	For the Year Ended on 31.03.2026	For the Year Ended on 31.03.2025
<b>(A) NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax	1968.50	1275.88
<b>Adjustments to reconcile profit before tax to net cash flows</b>		
Depreciation of current year	164.62	79.93
Finance Cost	285.70	163.43
Interest Received	(96.23)	(44.15)
Provision for Gratuity	0.19	12.74
Loss on sale of Fixed Assets	-	0.96
<b>Operating Profit before working capital change</b>	<b>2322.78</b>	<b>1488.79</b>
Movements in working capital:		
Increase/(decrease) in trade payables	331.63	695.69
Increase/(decrease) in short term provisions	94.22	133.04
Increase/(decrease) in other current liabilities	1050.77	(144.89)
Decrease/(increase) in Inventories	(750.93)	(440.41)
Decrease/(increase) in trade receivable	(2377.75)	(1187.98)
Decrease/(increase) other current assets	(312.42)	(57.41)
Decrease/(increase) Short Term Advances	(776.83)	(262.18)
<b>Cash generate from/(used in) operating activities</b>	<b>(418.53)</b>	<b>224.65</b>
Direct taxes paid	(501.79)	(335.02)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(920.32)</b>	<b>(110.37)</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	(2084.79)	(1709.46)
Sale of Fixed Assets	-	0.69
Investment in FDR	(341.08)	(174.54)
Inflow from Minority Shareholders	0.02	0.02
Retention Money/ SD Receivable	230.93	11.93
Subsidy Received	45.90	-
Interest Received	96.19	44.15
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>(2052.83)</b>	<b>(1827.21)</b>
<b>(C) NET CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Borrowings	243.99	1841.92
Procees from Issue of Shares	564.80	-
Security Premium	3625.45	-
Retention Money Payable	(434.90)	270.30
Gratuity Paid	(4.39)	(9.82)
Finance Cost	(285.70)	(163.43)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>3709.25</b>	<b>1938.97</b>
Increase in cash & cash equivalents (A+B+C)	736.10	1.39
Add: Opening cash & cash equivalents	14.29	12.90
<b>Closing cash &amp; Bank Equivalents</b>	<b>750.39</b>	<b>14.29</b>

For & on behalf of the Board of Directors

Current Infracprojects Limited  
For Current Infracprojects Limited

  
Sunil Singh Gangwar  
(Chairman & Managing Director)

DIN: 10591559

Date : 26.05.2026

Place: Jaipur

# RAJVANSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

H-15, CHITRANJAN MARG, C-SCHEME, JAIPUR - 302001

TEL: (O) 0141- 2363340 MOBILE: - 9314668454, E-mail: - vikasrajvanshi.jaipur@gmail.com

## INDEPENDENT AUDITOR'S REPORT

TO  
THE MEMBERS OF  
CURRENT INFRAPROJECTS LIMITED

(Formerly known as Current Infraprojects Private Limited)

### REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

#### OPINION

We have audited the financial statements of **CURRENT INFRAPROJECTS LIMITED** ("the Company"), which comprise the Balance Sheet as at 31<sup>st</sup> March 2026, and the Statement of profit and loss and Statement of Cash Flows for the year ended, and Notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31<sup>st</sup> March 2026 and its profit and its cash flows for the year ended on that date.

#### BASIS FOR OPINION

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

#### OTHER MATTER

The company has various Project Site offices throughout India, whose financial transactions are included in the Financial Statements of the Registered Office and duly audited by us for the Year ended on 31<sup>st</sup> March 2026.

#### OTHER INFORMATION

The Company's Board of Directors is responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon on such information.



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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Paragraph 41(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 41(c) explains that when law, regulation or applicable auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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



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- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The reports on the accounts of the Head Office and financial transactions of the Project Site Offices of the company audited under section 143(8) of the Act by us and have been properly dealt with by us in preparing this report.
- (d) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (e) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (f) On the basis of the written representations received from the directors as on 31<sup>st</sup> March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March 2026 from being appointed as a director in terms of Section 164(2) of the Act.
- (g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**"; and
- (h) With respect to the matter to be included in the Auditors' Report under section 197 (16) of the Act:  
In our opinion and according to the information and explanations given to us, the remuneration paid by the company to its directors during the year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of limit laid down under section 197 of the Act.
- (i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company has pending litigations which is disclosed in Emphasis of Matter as Note no. 30(b). It may impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. The company is not required to transfer any amount to the Investor Education and Protection Fund account.
  - iv.
    - (a) The Management has represented that, to the best of it's knowledge and belief, no funds which are material either individually or in the aggregate have been advanced or loaned or invested either from borrowed funds or share premium or



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- any other sources or kind of funds by the Company to or in any other person or entity, with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (b) The Management has represented, that, to the best of its knowledge and belief, no funds which are material either individually or in the aggregate have been received by the Company from any person or entity, with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security, or the like on behalf of the Ultimate Beneficiaries.
- (c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) as mentioned under (a) and (b) above, contain any material misstatement.
- v. The Company has not declared or paid any dividend during the year and has not proposed final dividend for the year.
- vi. The company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with as stated by the management and the audit trail has been preserved by the company as per the statutory requirements for record retention.

**For Rajvanshi & Associates**  
**Chartered Accountants**

  
**Vikas Rajvanshi**  
**Partner**

**Membership No.: 073670**  
**Firm Regn. No.: 005069C**  
**Place: Jaipur**  
**Date: 26.05.2026**  
**UDIN: 26073670VKKXAG4897**



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## CURRENT INFRAPROJECTS LIMITED

(Formerly known as Current Infraprojects Private Limited)

### ANNEXURE-A TO THE INDEPENDENT AUDITOR'S REPORT

The Annexure A referred to in point 1 of paragraph "Report on Other Legal and Regulatory Requirements" of the Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31<sup>st</sup> March 2026:

#### i. In Respect of Property, Plant and Equipment:

(a)

A. The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant & Equipment.

B. The company has maintained proper records showing full particulars of intangible assets.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular program of physical verification of its Property, plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of a year. In accordance with this program, certain Property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and the records examined by us, the Company does not hold any immovable property in the form of Land. Accordingly, the provisions of clause 3(i)(c) of the Order are not applicable.

(d) According to the information and explanations given to us and the records examined by us, the Company has not revalued its Property, Plant and Equipment and Intangible assets during the year. Accordingly, the provisions of clause 3(i)(d) of the Order are not applicable.

(e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

#### ii. In Respect of Inventories:

(a) The Inventories have been physically verified by the management during the year. In our opinion, the frequency of verification is reasonable having regard to the size of the company and the nature of its business. As explained to us, no material discrepancies were noticed on verification between the physical stocks and the books records.

(b) According to the information and explanations provided to us, during the year, the Company has been sanctioned working capital or working capital limits in excess of five crore rupees, in aggregate from banks or financial institutions on the basis of security of



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current assets and returns / statements filed by the company are in agreement with the books of accounts.

### iii. In Respect of Loan, Investment, Guarantees, Securities and Advances in nature of loan:

(a) According to the information and explanations given to us, the company has made investment in 4 Subsidiaries, provided corporate guarantee to 3 Subsidiaries for the Term Loan taken by them, and granted long-term unsecured loans to 4 subsidiaries company.

(A) The information relating to investments made and loans and advances granted to its subsidiaries is as follows:

**During the year, the Company has made investments and Guarantees Given in its subsidiaries,**

**Details of which are as under:**

**(Amount In Lakhs)**

Investments	Opening Balance	Investment during the year	Closing Balance	Guarantees Given to SBI
Current Infra Bolnada Solar Private Limited	1.00	98.99	99.99	700.00
Current Infra Dhanbad Solar Private Limited	1.00	558.00	559.00	0
Current Infra Ompura Solar Private Limited	1.00	98.99	99.99	700.00
Current Infra Talabera Solar Private Limited	99.99	-	99.99	700.00

**During the year, the company has provided following loans and advances in the nature of loans to its subsidiaries:**

**(Amount in Lakhs)**

Loans & Advances in the nature of Loan	Opening Balance	Loan/Interest Accrued during the year	Closing Balance
Current Infra Bolnada Solar(P) Limited	210.73	18.27	229.00
Current Infra Talabera Solar(P) Limited	210.79	18.27	229.06
Current Infra Ompura Solar(P) Limited	210.68	18.27	228.95
Current Infra Dhanbad Solar(P) Limited	47.27	26.23	73.50

(B). The Company has provided loans or advances in the nature of loans to 5 parties other than its subsidiaries. Accordingly, the provisions of clause 3(iii)(a)(B) of the Order are not applicable clause 3(iii)(a)(B) of the Order are applicable.

**(Amount in lakhs)**

Loans & Advances in the nature of Loan	Opening Balance	Loan during the year	Closing Balance
Loans and Advances	0	300.02	300.02



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to Others			
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- (b) According to the information and explanations given to us loan provided and the terms and conditions of the grant of all loans and advances in the nature of loans provided are not prejudicial to the company's interest.
- (c) According to the information and explanations given to us, in respect of Loans and Advances in Nature of Loans given to Subsidiaries Companies , there will not be Repayment of principal loan till the currency of SBI loan to 3 subsidiaries and Interest shall be accounted for monthly basis . In Case of Other than Subsidiaries Loans given and the terms and conditions of the grant of unsecured loans , prima facie, not prejudicial to the interest of the Company. The loans have been granted to 4 subsidiary companies for development of solar projects classified under Tangible assets. Repayment of principal is stipulated to commence after repayment of the term loans obtained by the subsidiaries from banks, and the interest accrued during the construction period has been capitalized.
- (d) According to the information and explanations given to us, in respect of loans granted to 4 subsidiary companies for development of solar projects under Tangible assets, the schedule of repayment of principal has not yet commenced as per the terms of arrangement and, accordingly, there are no overdue amounts in respect of such loans as at the balance sheet date.
- (e) According to the information and explanations given to us, in respect of loans granted to 4 subsidiary companies for development of solar projects under Tangible assets, no amount of principal has fallen due during the year. Accordingly, there has been no renewal or extension of loans or granting of fresh loans to settle overdue amounts of existing loans.
- (f) According to the information and explanations given to us, the Company has granted unsecured loans to its subsidiary companies amounting to Rs. 760.50 Lakhs, which are repayable based on the terms and conditions linked with repayment of bank loans availed by the subsidiaries. The aggregate amount of such loans represents 100% of the total loans granted to related parties as defined under Section 2(76) of the Companies Act, 2013.
- iv. In Respect of section 185 and 186:**  
In our opinion and according to the information and explanation given to us, the company has granted unsecured loans to its subsidiaries and made Investment in Subsidiaries and acted as corporate guarantor to its subsidiaries also, the company has given security deposit to director for office building. So provisions of section 185 and 186 of the Companies Act, 2013 are Complied with act.
- v. In Respect of Deposits:**  
In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits during the year, had no unclaimed deposits at the beginning of the year and there are no amounts which are deemed to be deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- vi. In Respect of Cost records:**  
To the best of our knowledge and as explained, the Central Government has not specified the maintenance of cost records under section 148(1) of the companies Act, 2013, for the Electrical products and services of the company. Accordingly, the provisions of clause 3(vi) of the order are not applicable.



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## vii. In Respect of Statutory Dues:

- (a) According to the information and explanations given to us and on the basis of our examination of the record of the company, undisputed statutory dues including Provident Fund, Income tax, Goods and Services Tax, Cess, Tax Deducted at source under Income Tax and other material statutory dues have been regularly deposited during the year by the company with the appropriate authorities.
- (b) According to the information and explanations given to us and based on our examination of the records of the Company, there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute, except for the following:

Name of Statute	Nature of Dues	Amount (Rs.)	Period to which amount relates	Forum where dispute is pending
GST Act	GST Demand/Appeal	13,73,036	FY 2021-22	Appellate Authority under GST
CIT Appeal	Demand/Appeal	1,97,130	FY 2023-24	Appellate Authority under Income Tax CIT Appeals

## viii. In Respect of Unrecorded Income:

In our opinion and according to information and explanation given to us, there are no such transactions which were not recorded in the books of accounts earlier and have been surrendered or disclosed as income during in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, the provisions of clause 3(viii) of Order are not applicable.

## ix. In Respect of Defaults:

- (a) In our opinion and according to the information and explanation given to us, the company has not defaulted in repayment of dues to any financial institution or bank or debentures or bonds holders during the year.
- (b) According to the information and explanations given to us and on the basis of our audit procedures we report that the Company has not been declared wilful defaulter by any bank or financial institution or other lender, government or any government authority.
- (c) In our opinion and according to information and explanations given to us term loans were applied for the purpose for which the loans were obtained.
- (d) In our opinion and according to information and explanations given to us funds raised on short term basis have been utilised for short term purposes.
- (e) According to the information and explanations given to us, the Company has specifically raised any funds to meet the obligations of subsidiaries as on 31.03.2026.
- (f) According to the information and explanations given to us, the Company has 3 Subsidiaries which have raised loans during the year on pledge of 51% shares of its subsidiaries as on 31.03.2026. Amount outstanding is Rs. 2040.25 Lakhs of subsidiaries. The repayment by subsidiaries have been started so there is no question of default in repayment.

## x. In Respect of IPO/Preferential Allotments:

- (a) According to the information and explanations given to us and based on our examination of the records of the Company, during the year the Company has issued 52,25,600 equity



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shares of Rs.10 per share through Initial Public Offer (IPO) at a premium of Rs. 70 per share of Rs. 4180.48 lakhs raised have been used for the purposes for which the funds were raised.

(b) In our opinion, the requirements of Section 42 and Section 62 of the Companies Act, 2013. According to the information and explanation given to us and based on our examination of the records, the Company has Utilised for the Purpose for which funds were raised through private placement of shares of 4,22,400 equity shares of Rs.10 at a premium of Rs. 70 per share of Rs. 337.92 lakhs during the year as per Section 42 and 62 of Companies Act, 2013 up to 31.03.2026 have been complied.

**xi. In Respect of Frauds:**

- (a) To the best of our knowledge and according to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (b) In our opinion and according to the information and explanations given to us, since no fraud by company or on the company has been noticed or reported during the period covered by our audit, accordingly, the provisions of clause 3 (xi) (b) of the Order are not applicable.
- (c) As represented to us by the management, there are no whistle blower complaints received by the company during the year.

**xii. In Respect of Nidhi Company:**

According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii)(a), clause 3(xii)(b) and clause 3(xii)(c) of the Order are not applicable.

**xiii. In Respect of Related Party Transactions:**

According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

**xiv. In Respect of Internal Audit:**

- (a) In our opinion and based on our examination, since the company have an internal audit system commensurate with the size and nature of its business.
- (b) We have considered the internal audit reports of the Company issued during the year and covering the period under audit.

**xv. In Respect of Non-cash transactions with Directors:**

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



# RAJVANSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

H-15, CHITRANJAN MARG, C-SCHEME, JAIPUR - 302001

TEL: (O) 0141- 2363340 MOBILE: - 9314668454, E-mail: - vikasrajvanshi.jaipur@gmail.com

**xvi. In Respect of Registration u/s 45-IA of RBI Act:**

(a) In our opinion and according to the information and explanation provided to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) In our opinion and according to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (COR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

(c) In our opinion and according to the information and explanation provided to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) In our opinion and according to the information and explanation provided to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(d) of the Order is not applicable.

**xvii. In Respect of Cash Losses:**

The company has no cash losses in the year and in the immediately preceding financial year.

**xviii. In Respect of Resignation of Statutory Auditor's:**

There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

**xix. In Respect of Financial Position:**

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the balance sheet date as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company, We further state that our reporting is based on the facts up to the date of audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as an when they fall due.

**xx. In Respect of CSR Compliance:**

(a) In our opinion and according to information and explanation given to us and based on the computation done as per provisions of Section 135 of Companies Act 2013, the Company was required to spend 14.71 lakhs amount on Corporate Social responsibility, out of which Rs. 14.71 Lakhs have duly been incurred.



# RAJVANSHI & ASSOCIATES

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- (b) In our opinion and according to information and explanation given to us, no amount remained unspent under sub-section(5) of section 135 of Companies Act 2013 as at the end of financial year. Accordingly, the provision of sub-section (6) of section 135 of the Companies Act, 2013 relating to transfer of unspent amount are not applicable.

For Rajvanshi & Associates  
Chartered Accountants



Vikas Rajvanshi  
Partner

Membership No.: 073670

Firm Regn. No.: 005069C

Place: Jaipur

Date: 26.05.2026

UDIN: 26073670VKKXAG4897



# RAJVANSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

H-15, CHITRANJAN MARG, C-SCHEME, JAIPUR - 302001

TEL: (O) 0141- 2363340 MOBILE: - 9314668454, E-mail: - vikasrajvanshi.jaipur@gmail.com

## ANNEXURE - B TO THE AUDITORS' REPORT

### REPORT ON THE INTERNAL FINANCIAL CONTROLS UNDER CLAUSE (I) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

We have audited the internal financial controls over financial reporting of **Current Infraprojects Limited** ("the Company") as of 31<sup>st</sup> March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

#### OPINION

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

#### MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

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

#### AUDITORS' RESPONSIBILITY

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

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



# RAJVANSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

H-15, CHITRANJAN MARG, C-SCHEME, JAIPUR - 302001

TEL: (O) 0141- 2363340 MOBILE: - 9314668454, E-mail: - vikasrajvanshi.jaipur@gmail.com

## MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

## INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

For Rajvanshi & Associates  
Chartered Accountants

  
Vikas Rajvanshi  
Partner

Membership No.: 073670  
Firm Regn. No.: 005069C

Place: Jaipur

Date: 26.05.2026

UDIN: 26073670VKKXAG4897



# CURRENT INFRAPROJECTS LIMITED

(FORMERLY KNOWN AS CURRENT INFRAPROJECTS PRIVATE LIMITED)

A-27, Basant Vihar, Vaishali Marg (West), Panchyawala, Jaipur, Rajasthan, India, 302034

CIN: L42900RJ2013PLC044719, Ph No.: +91 141-6762066, Email: accounts@currentinfra.com

## AUDITED STANDALONE BALANCE SHEET AS ON 31st MARCH 2026

Particulars	Amount in Lakhs	
	As At 31-Mar-2026	As At 31-Mar-2025
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders Fund</b>		
Share Capital	1914.80	1350.00
Reserves & Surplus	6114.54	1054.04
	<b>8029.34</b>	<b>2404.04</b>
<b>Non-current Liabilities</b>		
Long Term Borrowings	-	7.07
Other Long Term Liabilities	238.94	673.85
Long Term Provisions	26.16	30.35
	<b>265.10</b>	<b>711.27</b>
<b>Current Liabilities</b>		
Short-term Borrowings	1264.12	2013.38
Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	65.79	207.97
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1641.99	1129.49
Other Current Liabilities	1298.94	440.17
Short-term Provisions	256.03	161.33
	<b>4526.87</b>	<b>3952.34</b>
<b>TOTAL</b>	<b>12821.31</b>	<b>7067.65</b>
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant & Equipment		
Tangible Assets	261.04	270.22
Intangible Assets	16.73	20.14
Non-current Investment	858.96	102.98
Deferred Tax Assets	30.14	23.94
Long-Term Loans and Advances	760.51	679.47
Other Non-current Assets	416.22	647.14
	<b>2343.60</b>	<b>1743.89</b>
<b>Current Assets</b>		
Current Investments	545.50	238.48
Inventories	2356.48	1605.55
Trade Receivables	5137.50	2837.50
Cash and Cash Equivalents	731.14	6.55
Short-Term Loans and Advances	1173.57	358.79
Other Current Assets	533.52	276.89
	<b>10477.71</b>	<b>5323.76</b>
<b>TOTAL</b>	<b>12821.31</b>	<b>7067.65</b>

For & on behalf of the Board of Directors

Current Infraprojects Limited

For Current Infraprojects Limited

  
Sunil Singh Gangwar

(Chairman & Managing Director)

DIN: 10591559

Date : 26.05.2026

Place : Jaipur

# CURRENT INFRAPROJECTS LIMITED

(FORMERLY KNOWN AS CURRENT INFRAPROJECTS PRIVATE LIMITED)

A-27, Basant Vihar, Vaishali Marg (West), Panchyawala, Jaipur, Rajasthan, India, 302034

CIN: L42900RJ2013PLC044719, Ph No.: +91 141-6762066, Email: accounts@currentinfra.com

## AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON 31st MARCH, 2026

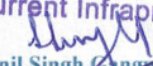
Amount in Lakhs

Sl. No.	Particulars	For the half year ended			For the year ended	
		31-Mar-2026 Audited	30-Sep-2025 Unaudited	31-Mar-2025 Audited	31-Mar-2026 Audited	31-Mar-2025 Audited
<b>I</b>	<b>Income</b>					
	Revenue from Operation	12064.17	4959.29	5452.64	17023.46	9970.59
	Other Income	87.61	38.01	39.75	125.62	43.01
	<b>Total (I)</b>	<b>12151.78</b>	<b>4997.30</b>	<b>5492.39</b>	<b>17149.08</b>	<b>10013.60</b>
<b>II</b>	<b>Expenses</b>					
	Material Consumed and Direct expenses	10170.54	3706.69	4186.14	13877.23	7708.04
	Employees Benefit Expenses	318.39	267.85	219.68	586.24	421.31
	Finance Cost	86.19	91.89	93.11	178.08	162.24
	Depreciation and Amortization Expense	57.29	42.95	47.93	100.24	79.93
	Other Expenses	204.86	271.78	179.80	476.64	334.97
	<b>Total (II)</b>	<b>10837.27</b>	<b>4381.16</b>	<b>4726.67</b>	<b>15218.43</b>	<b>8706.49</b>
<b>III</b>	<b>Profit Before Exceptional, Extraordinary Items &amp; Tax(I-II)</b>	<b>1314.51</b>	<b>616.14</b>	<b>765.72</b>	<b>1930.65</b>	<b>1307.11</b>
<b>IV</b>	Less: Exceptional Items	0.00	0.00	0.00	0.00	0.00
<b>V</b>	<b>Profit Before Extraordinary Items &amp; Tax</b>	<b>1314.51</b>	<b>616.14</b>	<b>765.72</b>	<b>1930.65</b>	<b>1307.11</b>
<b>VI</b>	Less: Extraordinary Items	0.00	0.00	0.00	0.00	0.00
<b>VII</b>	<b>Profit Before Tax</b>	<b>1314.51</b>	<b>616.14</b>	<b>765.72</b>	<b>1930.65</b>	<b>1307.11</b>
<b>VIII</b>	Less: Tax expense					
	Current Tax	341.07	160.73	188.52	501.80	335.02
	Deferred Tax Asset	6.03	0.18	4.97	6.20	4.51
<b>IX</b>	<b>Profit for the Year</b>	<b>979.47</b>	<b>455.59</b>	<b>582.16</b>	<b>1435.05</b>	<b>976.61</b>
<b>X</b>	Earnings Per Share					
	Basic/ Diluted	7.49	3.10	4.31	8.48	7.23
		7.49	3.10	4.31	8.48	7.23

### Notes:-

- 1 The above audited Standalone financial results for the Half Year and Year ended 31st March, 2026 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing & Disclosure Requirements) Regulations 2015 (as ammended) and applicable and Accounting Standard prescribed under Section 133 of Companies Act, 2013 read with specifies Rules made thereunder, and were reviewed by the Audit Committee of the Board and thereafter were approved by the Board of Directors in the meeting held on May 26, 2026.
- 2 The company does not have more than one reportable segment in terms of AS(17) hence, segment-wise reporting is not applicable under section 133 of The Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014.
- 3 During the Financial Year ended 31st March, 2026, the Company allotted 4,22,400 Equity Shares of face value of ₹10 each at an issue price of ₹80 per Equity Share (including Face Value of Rs. 10 per Equity Share and Share premium of Rs. 70 per Equity Share) on a private placement basis. Further, the Company allotted 52,25,600 Equity Shares of face value of ₹10 each at an issue price of ₹80 per Equity Share (including Face Value of Rs. 10 per Equity Share and Share premium of Rs. 70 per Equity Share) pursuant to the Initial Public Offering ("IPO") in accordance with the applicable provisions of the Companies Act, 2013, the Securities and Exchange Board of India regulations and other applicable laws.
- 4 The figure of the previous period have been regrouped/ recast whenever necessary to make them comparable.
- 5 There are Total Contingent Liabilities as at Balance Sheet date is Rs. 4106.00 Lakhs consisting of bank guarantee of Rs. 391.47 Lakhs with Indusind Bank Rs. 1,614.53 Lakhs with HDFC Bank, corporate guarantee of Rs. 2100 Lakhs to SBI for Loans to three Subsidiaries.
- 6 The above Audited Standalone Financial Results of the company for the Half Year ended 31st March 2026 and 2025, being Balancing Figures in respect of Full Financial Year Figures and Un-audited figures of 1st Half Year results of the current year.

For & on behalf of the Board of Directors  
Current Infraprojects Limited  
For Current Infraprojects Limited

  
Sunil Singh Gangwar  
(Chairman & Managing Director)  
DIN: 10594559  
Chairman & Managing Director

Date : 26/05/2026  
Place : Jaipur

# CURRENT INFRAPROJECTS LIMITED

(FORMERLY KNOWN AS CURRENT INFRAPROJECTS PRIVATE LIMITED)

A-27, Basant Vihar, Vaishali Marg (West), Panchyawala, Jaipur, Rajasthan, India, 302034

CIN: L42900RJ2013PLC044719, Ph No.: +91 141-6762066, Email: accounts@currentinfra.com

## AUDITED STANDALONE CASH FLOW STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Particulars	Amount in Lakhs	
	For the Year Ended on 31.03.2026	For the Year Ended on 31.03.2025
<b>(A) NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax	1930.65	1307.11
<b>Adjustments to reconcile profit before tax to net cash flows</b>		
Depreciation of current year	100.24	79.93
Finance Cost	178.08	162.24
Interest Received	(125.63)	(42.89)
Provision for Gratuity	0.19	12.74
Loss on sale of Fixed Assets	-	0.96
<b>Operating Profit before working capital change</b>	<b>2083.53</b>	<b>1520.09</b>
Movements in working capital:		
Increase/(decrease) in trade payables	370.32	657.00
Increase/(decrease) in short term provisions	94.70	132.36
Increase/(decrease) in other current liabilities	858.77	19.18
Decrease/(increase) in Inventories	(750.93)	(440.41)
Decrease/(increase) in trade receivable	(2300.00)	(1188.23)
Decrease/(increase) other current assets	(256.63)	(56.83)
Decrease/(increase) Short Term Advances	(814.78)	(223.68)
<b>Cash generate from/(used in) operating activities</b>	<b>(715.02)</b>	<b>419.49</b>
Direct taxes paid	(501.80)	(335.02)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(1216.82)</b>	<b>84.47</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	(87.66)	(150.71)
Sale of Fixed Assets	-	0.68
Investment in FDR	(307.03)	(113.41)
Investment in Subsidiaries	(755.98)	(102.98)
Retention Money/ SD Receivable	230.93	11.93
Interest Received	125.63	42.89
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>(794.11)</b>	<b>(311.60)</b>
<b>(C) NET CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from IPO	4190.25	-
Proceeds from Borrowings	(756.33)	801.99
long term advances Given to Subsidiaries	(81.04)	(679.47)
Gratuity Paid	(4.38)	(9.82)
Finance Cost	(178.08)	(162.24)
Retention Money Payable	(434.90)	270.31
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>2735.52</b>	<b>220.77</b>
Increase in cash & cash equivalents (A+B+C)	724.59	(6.35)
Add: Opening cash & cash equivalents	6.55	12.90
<b>Closing cash &amp; Bank Equivalentts</b>	<b>731.14</b>	<b>6.55</b>

For & on behalf of the Board of Directors  
Current Infraprojects Limited  
For Current Infraprojects Limited

  
Sunil Singh Gangwar  
(Chairman & Managing Director)  
DIN: 10591559

Place : Jaipur  
Date : 26.05.2026

To,  
Listing Department  
**National Stock Exchange of India Limited**  
Exchange Plaza, Bandra- Kurla Complex,  
Bandra (E), Mumbai 400051  
**NSE Symbol: CURRENT**

**Date: 26-05-2026**

**Sub: Declaration on the Auditor's Report under Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.**

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Auditor's Reports, on Financial Statements and Results for the Financial year 2025-26, which are being sent herewith, are unmodified and without any qualifications.

We request you to kindly take the above information on record.

Thanking you, Yours sincerely,

For, **Current Infraprojects Limited**

**DEVVRATH SINGH** Digitally signed by  
DEVVRATH SINGH  
Date: 2026.05.26  
19:48:32 +05'30'

**DEVVRATH SINGH**  
**WHOLE-TIME DIRECTOR**  
**DIN: 05304737**

# RAJVANSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

H-15, CHITRANJAN MARG, C-SCHEME, JAIPUR - 302001

TEL: (O) 0141- 2363340, MOBILE: - 9314668454, E-mail: - [vikasrajvanshi.jaipur@gmail.com](mailto:vikasrajvanshi.jaipur@gmail.com)

## STATEMENT OF UTILISATION OF FUNDS

We have examined the records, books and documents (collectively referred to as "the records") of **Current Infraprojects Limited** made available and placed before us. **The company has raised IPO issue proceeds of Rs. 4180.48 lakhs and after issue related expenses of Rs. 326 Lakhs net proceeds of the issue to the Company is Rs. 3854.48 Lakhs.** In our opinion and to the best of our knowledge and according to the examinations carried out by us and explanations furnished to us, Statement of Utilisation of Funds is certified as under:

(Rs. in lakhs)

Sr. No.	Particulars	Allocated Amount	Amount utilised till 31.03.2026	Unutilised	Deviation	Remarks (if any)
1	Investment in Equity of our wholly owned subsidiary, Current Infra Dhanbad Solar Private Limited for setting up 1800 KW solar plant under RESCO Model at Indian Institute of Technology (Indian School of Mines) IIT(ISM), Dhanbad, Jharkhand	585.00	558.00	-	27 (Deficit Due to Reduction of GST rates on Solar Equipment)	The Company has utilised only Rs. 558 lakhs for investment in equity of subsidiary Current
2	Funding the working capital requirement of our Company	3000.00	3027.00	-	27 (Excess utilize in the working capital of company)	Infra Dhanbad Solar Private Limited and Rs. 27 lakhs were utilised for working capital purpose of Current Infraprojects limited.
3	General corporate purposes	269.48	269.48	-	-	-
	<b>Total</b>	<b>3854.48</b>	<b>3854.48</b>	<b>Nil</b>	<b>Nil</b>	

For RAJVANSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn. No.:005069C



Vikas Rajvanshi  
(PARTNER)

Membership No.: 073670

Place: Jaipur

Date: 26.05.2026

UDIN: 26073670YCYFSU3896



# RAJVANSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

H-15, Chitranjan Marg, C-Scheme, JAIPUR-302001

Tele: (O) 0141-2363340 Mobile: 9314668454, E-mail: [vikasrajvanshi.jaipur@gmail.com](mailto:vikasrajvanshi.jaipur@gmail.com)

## Working Capital Position

This is to certify that, the working capital position in accordance with Audited Financial Statements of Current Infraprojects Ltd. as at 31<sup>st</sup> March 2026, as follows:

		(Amount in Lakhs)
S. No.	Particulars	For the Period Ended March 31,2026
<b>A.</b>	<b>Current Assets</b>	
1.	Inventory	
	- Raw Material (including Consumables)	2356.48
2.	Trade Receivables	5137.50
3.	FDRs for BG and Tenders	545.50
4.	Advance to Suppliers	857.58
5.	Other Financial and Current Assets	849.51
6.	Cash and Bank Balances	731.14
	<b>Total Current Assets</b>	<b>10,477.71</b>
<b>B.</b>	<b>Current Liabilities</b>	
1.	Trade Payables	1707.78
2.	Advance From Customers	763.34
3.	Retention Money	304.75
4.	Other Financial and Current Liabilities	486.88
	<b>Total Current Liabilities</b>	<b>3,262.75</b>
<b>C.</b>	<b>Working Capital</b>	<b>7,214.96</b>
<b>D.</b>	<b>Funding Pattern</b>	
1.	External Borrowings	
	- Working Capital Limits from Banks and financial Institution	1,264.12
	- Short term borrowings other than Working Capital limits	-
	- Long-term borrowings used for funding working capital requirements	-
2.	Net Worth/ Internal Accruals	2,923.84
	IPO Proceeds	3027.00
	<b>Grand Total</b>	<b>7,214.96</b>

For RAJVANSHI AND ASSOCIATES

Chartered Accountants

Firm Regn. No.: 005069C



Vikas Rajvanshi  
(Partner)

Membership No.: 073670

Date: 26.05.2026

Place: Jaipur

UDIN: 26073670ZFEAOL2590

