NOTICE

Notice is hereby given that **04th** Annual General Meeting ("AGM") of the Members of **Alstom Engineering India Private Limited** ("The Company") will be held on Wednesday, 30th Day of September, 2026 at the Registered Office of the Company situated at **Plot no. 744, Sector-69, IMT Faridabad, Haryana, India, 121004** at 12:00 P.M. to transact the following business:

ORDINARY BUSINESS:

1. **To consider and adopt the Audited Financial Statements for the financial year ended 31st March, 2026 and the Reports of the Board of Directors and Auditors thereon and to consider and if thought fit, to pass with or without modification(s) the following resolution as an Ordinary Resolution:**

   "RESOLVED THAT the Directors' Report and the Audited Balance Sheet as on year ended 31st March, 2026 and the Profit and Loss Accounts for the Year ended on 31st March, 2026 along with the Auditors' Report thereon are hereby considered, approved and adopted."

Date: 06.09.2026
Place: Faridabad

On behalf of the Board
For ALSTOM ENGINEERING INDIA PRIVATE LIMITED

For Alstom Engineering India Pvt. Ltd.
Director

PRABHANSHU DEO SINGH BAGHEL
Director
DIN No. – 09564927

For Alstom Engineering India Pvt. Ltd.
Director

SRISHABH DEO SINGH
Director
DIN No. - 09564928

DIRECTOR'S REPORT

To,
The Members,
ALSTOM ENGINEERING INDIA PRIVATE LIMITED
Plot no. 744, Sector-69, IMT Faridabad, Haryana, India, 121004

Your directors have pleasure in presenting their 04th Annual Report and Audited Statement of Accounts of the Company for the period from 01st April 2025 to 31st March, 2026.

FINANCIAL HIGHLIGHTS

Particulars	Year ended March 31, 2026 (Rs.)	Year ended March 31, 2025 (Rs.)
Total Income	309,598,684.00	197,124,442.08
Financial Cost	3,672,089.00	1,608,499.35
Total Expenditure	292,851,675.00	180,621,578.21
Profit/Loss before Depreciation, Interest and Tax	13,074,920.00	14,894,364.52
Less: Depreciation & Amortization	7,244,505.00	12,044,737.00
Profit/Loss after depreciation and Interest	5,830,415.00	2,849,627.52
Less: Current Income Tax	1,394,124.00	444,542.00
Add: Previous year adjustment of Income Tax	0	0
Less: Deferred Tax	537228.00	533104.26
Less: MAT Credit Entitlement	0	0
Less: MAT Credit Entitlement relating previous year	0	0
Net Profit after tax / deferred tax	3,899,063.00	1,871,981.26
Proposed dividend / dividend paid	0	0
Balance carried to Balance Sheet	3,899,063.00	1,871,981.26

REVIEW OF OPERATIONS

The Company has achieved a total income of Rs. 309,598,684.00/- for the year ended March 31, 2026 as against Rs. 197,124,442.08/- achieved during the previous year ended March 31, 2025. Net Profit of the Company for the year ended March 31, 2026 stood at Rs. 3,899,063.00/- as against Net Profit of Rs. 1,871,981.26/- for the previous year.

SHARE CAPITAL

There was no change in the share capital of the Company during the financial year ended 31st March, 2026.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS

No Material changes and commitments affecting the Financial Position of the Company occurred subsequent to the close of the period on March 31, 2026 and the date of the Board's Report.

DIVIDEND

No dividend pay out to the shareholders has been recommended by the Board of Directors of the Company for the current year.

TRANSFER TO RESERVE

Since there is Profit of Rs.3,899,063.00/- for the financial year, the amount is proposed to be transferred to the General Reserve.

CHANGE IN THE NATURE OF BUSINESS

There is no Change in the nature of the business of the Company done during the year.

BOARD MEETINGS

During the period ended 31st March 2026, Seven (7) meetings of the Board were held as follows:

Sr. No.	Date	Strength	No. of members present
1	23/06/2025	3	3
2	18/07/2025	3	3
3	23/07/2025	3	3
4	12/09/2025	3	3
5	15/12/2025	3	3
6	25/02/2026	3	3
7	30/03/2026	3	3

GENERAL MEETINGS

During the period ended 31st March 2026, one annual general meeting was held on 30.09.2025.

DETAILS OF MEETING ATTENDED BY EACH DIRECTOR

Sr. No.	Name of Director	Number of Board meeting attended	Number of Committee meeting attended
1.	Prabhanshu Deo Singh Baghel	7	0
2.	Srishabh Deo Singh	7	0
3.	Virat Gautam	7	0

DIRECTORS RESPONSIBILITY STATEMENT

As required under Section 134(5) of the Companies Act, 2013, your Directors confirm having:

i) Followed in the preparation of the Annual Accounts, the applicable Accounting Standards with proper explanation relating to material departures, if any;

ii) Selected such Accounting Policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at the end of the financial year and of the Loss of the Company for that period;

iii) Taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of your Company and for preventing and detecting fraud and other irregularities;

iv) Prepared the Annual Accounts on a going concern basis, and

v) Devised proper systems to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under review, there was no change in the directorship of the Company.

DEPOSITS

Your Company has neither invited nor accepted any deposits from the public so far.

DETAILS OF HOLDING /SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES AND THEIR PERFORMANCE

There was no Holding, Subsidiary, Joint Ventures & Associate Company during the year.

RISK MANAGEMENT POLICY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

VIGIL MECHANISM

The Company does not have any Vigil Mechanism Policy. The provisions of Section 177 relating to establish a Vigil Mechanism are not applicable to the Company.

INTERNAL FINANCIAL CONTROLS

There are adequate internal financial controls in your Company with respect to the financial statements, commensurate with the size and scale of the operations of the Company. The efficacy and adequacy of such internal financial controls are evaluated by the management periodically.

RELATED PARTY TRANSACTIONS PURSUANT TO CLAUSE (h) OF SUB-SECTION 134 OF THE ACT AND RULE 8(2) OF THE COMPANIES (ACCOUNTS) RULES, 2014

Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis:

No such transactions were entered during the period ending on 31st March, 2026.

2. Details of material contracts or arrangement or transactions at arm's length basis:

The contract or arrangement or transactions entered with the related parties during the period ending on 31st March, 2026 were not material and the same were disclosed in the notes to accounts forming part of the financial statements for the period ended 31st March, 2026.

Accordingly particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 along with the justification for entering into such contracts and arrangements have mentioned in Form AOC-2.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS / TRIBUNALS

During the year under review, no significant or material orders were passed by the Regulators/ Courts/ Tribunals which would impact the going concern status of the Company and its future operations.

STATUTORY AUDITORS

The Auditors M/s VIMAL CHAND JAIN & Co., Chartered Accountants, were appointed as the Statutory Auditors for a period of 5 years in accordance with the provisions of Sec. 139 of Companies Act, 2013 at the Annual General Meeting of the Company held on 30.12.2023.

The requirement to place the matter relating to ratification of appointment of auditors by members at every Annual General Meeting has been done away by the Companies (Amendment) Act 2017. Accordingly, no resolution is being proposed for ratification of appointment of Statutory Auditors at the ensuing Annual General Meeting.

AUDITORS' REPORT

The Auditors Report appended to the financial statements is self explanatory. There is no adverse remark in the Auditor's Report, which needs explanation from the Board of Directors.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

(A) Conservation of energy:

The steps taken or impact on conservation of energy.	Nil
The steps taken by the Company for utilizing alternate sources of energy.	Nil
The capital investment on energy conservation equipments.	Nil

(B) Technology absorption:

The efforts made towards technology absorption	Nil
The benefits derived like product improvement, cost reduction, product development or import substitution etc.	Nil
In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)---	Not applicable
The details of technology imported	Not applicable
Year of Import	Not applicable
whether the technology been fully absorbed	Not applicable
If not fully absorbed, areas where has not taken place, reasons thereof.	Not applicable
The expenditure incurred on Research and Development	Not applicable

(C) Foreign exchange earnings and Outgo:

- Foreign Exchange earned during the year in terms of actual inflows - Nil
- Foreign Exchange outgo during the year in terms of actual outflows – Nil

OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

During the year Company has not received any complaint of harassment.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

The Company has given loans but has not given any guarantees or made any investment during the period under review.

Amount Outstanding as at 31st March, 2026

Particulars	Amount (In Rs.)
Loans Given Security deposit (DHBVN)	193,343.00
Guarantee given	Nil
Investment made	Nil

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

DECLARATION BY AN INDEPENDENT DIRECTOR(S) AND RE- APPOINTMENT, IF ANY

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

COMPLIANCE WITH SECRETARIAL STANDARD

The Company has complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and shareholders issued by the ICSI and approved by central Government under Section 118(10) of the Companies Act, 2013.

MATERNITY BENEFITS

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

ACKNOWLEDGEMENTS

The Directors wishes to place on record their appreciation for the sincere and dedicated efforts of all employees. Your Directors would also like to thank the Shareholders, Bankers and other Business associates for their sustained support, patronage and cooperation.

On behalf of the Board
For ALSTOM ENGINEERING INDIA PRIVATE LIMITED

For Alstom Engineering India Pvt. Ltd.

Director

PRABHANSHU DEO SINGH BAGHEL
Director
DIN No. – 09564927

For Alstom Engineering India Pvt. Ltd.

Director

SRISHABH DEO SINGH
Director
DIN No. - 09564928

Date: 06.09.2026
Place: Faridabad

VIMAL CHAND JAIN & CO.
CHARTERED ACCOUNTANTS

H.O. : B-327-328, Nehru Ground,
N.I.T. Faridabad - 121001 (Haryana)
☎ 0129-4032639
E-mail : jain_vimal1955@rediffmail.com
del.vcj@gmail.com
Website : www.vcjco.in

INDEPENDENT AUDITORS' REPORT

To,

The Members of **ALSTOM ENGINEERING INDIA PRIVATE LIMITED**

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **ALSTOM ENGINEERING INDIA PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2026, and the Statement of Profit and Loss for the year then 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** ('Act') 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 March 31, 2026, its profit (or Loss)* for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The board of directors 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.

Report on other legal and regulatory requirements

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

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

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

(c) The balance sheet, the statement of profit and loss, dealt with by this report are in agreement with the books of account;

(d) 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**;

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(e) On the basis of the written representations received and taken on record by the board of directors of the Company, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

c. There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company.

d. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(h) The company has used accounting software's for maintaining its books of account which has a feature of recording audit trail (Edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. As proviso to Rule 3(1) of the companies(Account) Rules, 2014 is applicable from April 2023, reporting under Rule 11(g) of the Companies(Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for retention is not applicable for the financial year ended March, 2026.

For M/s VIMAL CHAND JAIN & CO
Chartered Accountants
FRN: 004345N

Vimal Chand Jain
Partner
Membership No. 083332

UDIN: 26083332NVZWTR5679

Date: 06.09.2026
Place: Faridabad

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ALSTOM ENGINEERING INDIA PRIVATE LIMITED
Balance Sheet as at 31-March-2026

(Rs in lacs)

Particulars	Note	As at 31-March-2026	As at 31-March-2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	1.00	1.00
(b) Reserves and Surplus	2	57.37	18.37
Total		58.37	19.37
(2) Non-current Liabilities			
(a) Long Term Borrowings	3	422.93	772.31
(b) Deferred Tax Liabilities (Net)	4	10.70	5.35
Total		433.63	777.66
(3) Current Liabilities			
(a) Short Term Borrowings	5	525.48	120.93
(b) Trade Payables	6		
- Due to Micro and Small Enterprises		305.98	368.35
- Due to others		20.71	-
(c) Other Current Liabilities	7	6.26	5.48
(d) Short Term Provisions	8	13.94	4.44
Total		872.37	499.20
Total Equity and Liabilities		**1,364.38**	**1,296.23**
II. ASSETS			
(1) Non-current Assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property Plant and Equipment	9	506.15	573.20
(ii) Intangible Assets		0.22	-
(b) Deferred Tax Assets (net)	10	-	-
(c) Long Term Loans and Advances	11	1.94	2.04
Total		508.31	575.24
(2) Current Assets			
(a) Inventories	12	232.49	141.09
(b) Trade Receivables	13	548.03	534.80
(c) Cash and Cash Equivalents	14	0.20	0.23
(d) Short Term Loans and Advances	15	-	-
(e) Other Current Assets	16	75.35	44.86
Total		856.07	720.98
Total Assets		**1,364.38**	**1,296.23**

See accompanying notes to the financial statements **1-30**

As per our report of even date
For M/s Vimal Chand Jain & Co.
Chartered Accountants
Firm's Registration No. 004345N

CA Vimal Chand Jain
Partner
Membership No. 083332
Place: Faridabad
Date: 06-September-2026

For and on behalf of the Board of
ALSTOM ENGINEERING INDIA PRIVATE LIMITED

For Alstom Engineering India Pvt. Ltd.
Director
Prabhanshu Deo Singh Baghel
Director
`09564927

For Alstom Engineering India Pvt. Ltd.
Director
Srishabh Deo Singh
Director
`09564928

ALSTOM ENGINEERING INDIA PRIVATE LIMITED

Statement of Profit and loss for the year ended 31-March-2026

(Rs in lacs)

Particulars	Note	Year ended on 31-March-2026	Year ended on 31-March-2025
Revenue from Operations	17	3,095.55	1,970.97
Other Income	18	0.44	0.28
Total Income		3,095.99	1,971.25
Expenses			
Cost of Material Consumed	19	2,597.18	1,657.21
Purchases of Stock in Trade	20	-	-
Change in Inventories of Work in Progress and Finished Goods	21	(16.91)	(59.40)
Employee Benefit Expenses	22	35.22	22.43
Finance Costs	23	36.72	16.08
Depreciation and Amortization Expenses	24	72.45	120.45
Other Expenses	25	313.03	185.98
Total Expenses		3,037.69	1,942.75
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		58.30	28.50
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		58.30	28.50
Extraordinary Item		-	-
Profit/(Loss) before Tax		58.30	28.50
Tax Expenses	26		
- Current Tax		13.94	4.45
- Deferred Tax		5.37	5.35
Profit/(Loss) after Tax		**38.99**	**18.70**
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs.)	27	389.90	187.05
-Diluted (In Rs.)	27	389.90	187.05

See accompanying notes to the financial statements **1-30**

As per our report of even date
For M/s Vimal Chand Jain & Co.
Chartered Accountants
Firm's Registration No. 004345N

CA Vimal Chand Jain
Partner
Membership No. 083332
Place: Faridabad
Date: 06-September-2026

For and on behalf of the Board of
ALSTOM ENGINEERING INDIA PRIVATE LIMITED

For Alstom Engineering India Pvt. Ltd.

Prabhanshu Deo Singh Baghel
Director
`09564927

For Alstom Engineering India Pvt. Ltd.

Srishabh Deo Singh
Director
`09564928

ALSTOM ENGINEERING INDIA PRIVATE LIMITED

Notes forming part of the Financial Statements

1 Share Capital

(Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 2000000 (Previous Year -2000000) Equity Shares	200.00	200.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 10000 (Previous Year -10000) Equity Shares paid up	1.00	1.00
Total	**1.00**	**1.00**

The Company has only one class of shares referred to as equity shares having a par value of ₹10. Each holder of one equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of shares shall be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The amount distributed will be in proportion to the number of equity shares held by the shareholders.

(i) Reconciliation of number of shares

Particulars	As at 31-March-2026		As at 31-March-2025	
Equity Shares	**No. of shares**	**(Rs in lacs)**	**No. of shares**	**(Rs in lacs)**
Opening Balance	10,000	1.00	10,000	1.00
Issued during the year	-	-	-	-
Deletion	-	-	-	-
Closing balance	**10,000**	**1.00**	**10,000**	**1.00**

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	As at 31-March-2026		As at 31-March-2025	
Name of Shareholder	**No. of shares**	**In %**	**No. of shares**	**In %**
SRISHASH DEO SINGH	5,000	50.00%	5,000	50.00%
BHAWAR LAL	1,333	13.33%	1,333	13.33%
VIRAT GAUTAM	3,334	33.34%	3,334	33.34%

(iv) Shares held by Promoters at the end of the year As at 31-March-2026

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
PRABHANSHU DEO SINGH BAGHEL	Equity	333	3.33%	0.00%
SRISHASH DEO SINGH	Equity	5,000	50.00%	0.00%
BHAWAR LAL	Equity	1,333	13.33%	0.00%
VIRAT GAUTAM	Equity	3,334	33.34%	0.00%

Shares held by Promoters at the end of the year As at 31-March-2025

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
PRABHANSHU DEO SINGH BAGHEL	Equity	333	3.33%	0.00%
SRISHASH DEO SINGH	Equity	5,000	50.00%	0.00%
BHAWAR LAL	Equity	1,333	13.33%	0.00%
VIRAT GAUTAM	Equity	3,334	33.34%	0.00%

2 Reserves and Surplus

(Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
Statement of Profit and loss		
Balance at the beginning of the year	18.37	(0.33)
Add: Profit/(loss) during the year	38.99	18.70
Add: Appropriations	0.02	
Balance at the end of the year	57.37	18.37
Total	**57.37**	**18.37**

For Alstom Engineering India Pvt. Ltd.

Director

For Alstom Engineering India Pvt. Ltd.

Director

3 Long Term Borrowings

(Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
Secured Term loans from banks		
-Canara Bank Business Loan	-	59.37
Unsecured Loans and advances from related parties		
-Arwind Singh Baghel	103.61	103.61
-Bandna Singh	-	15.00
-Bhawar Lal	50.00	50.00
-Cable Tech Machines U/L	16.44	291.45
-Deepika Singh	36.50	36.50
-Prabhanshu Deo Singh Baghel	5.86	71.67
-Siya Dulari Gautam	-	75.00
-Srishabh Deo Singh	85.52	24.71
-Virat Gautam	125.00	45.00
Total	**422.93**	**772.31**

4 Deferred Tax Liabilities (Net)

(Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
DTL	10.70	5.35
Total	**10.70**	**5.35**

5 Short Term Borrowings

(Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
Secured Loans repayable on demand from banks	525.48	120.93
Total	**525.48**	**120.93**

6 Trade Payables

(Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
Due to Micro and Small Enterprises	305.98	368.35
Due to Other	20.71	
Total	**326.69**	**368.35**

6.1 Trade Payables ageing schedule as at 31-March-2026

(Rs in lacs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	305.98				305.98
Others	20.71				20.71
Sub total					-
MSME - Undue					
Others - Undue					
Total					-

For Alstom Engineering India Pvt. Ltd.

Director

For Alstom Engineering India Pvt. Ltd.

Director

6.2 Trade Payables ageing schedule as at 31-March-2025 (Rs in lacs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	368.35				368.35
Others					-
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					368.35
MSME - Undue					
Others - Undue					
Total					**368.35**

7 Other Current Liabilities (Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
GST Payable Under RCM	-	0.35
Gst To Be Reversed	2.23	2.23
RCM Payable	0.08	-
Salary Payable	2.44	-
TCS Payable	-	0.12
TDS Payable	1.51	2.78
Total	**6.26**	**5.48**

8 Short Term Provisions (Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
Provision for income tax	13.94	4.44
Total	**13.94**	**4.44**

For Alstom Engi... Ltd. For Alstom Engineering India Pvt. Ltd.

Direct...

Director

ALSTOM ENGINEERING INDIA PRIVATE LIMITED

Notes forming part of the Financial Statements

10 Deferred Tax Assets (net)

(Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
Total	-	-

11 Long Term Loans and Advances

(Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
Security Deposit on Electricity	1.94	2.04
Total	1.94	2.04

12 Inventories

(Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
Raw materials	156.18	81.70
Finished goods	61.45	49.64
Consumable Store	14.86	9.76
Total	232.49	141.09

13 Trade Receivables

(Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
Unsecured considered good	548.03	534.80
Total	548.03	534.80

13 Trade Receivables ageing schedule as at 31-March-2026

(Rs in lacs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	548.03					548.03
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						548.03
Undue - considered good						
Total						-

For Alstom Engineering India Pvt. Ltd.

Director

For Alstom Engineering India Pvt. Ltd.

Director

13 Trade Receivables ageing schedule as at 31-March-2025 (Rs in lacs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	534.49		0.31			534.80
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						534.80
Undue - considered good						
Total						534.80

14 Cash and Cash Equivalents (Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
Cash on hand	0.19	0.23
Others		
-Canara Bank	0.01	-
Total	0.20	0.23

15 Short Term Loans and Advances (Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
Total	-	-

16 Other Current Assets (Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
Advance Tax	1.00	-
Advances to Suppliers	13.60	8.64
Gst Not Caimed In 25-26 But To Be Claim In 26-27	4.92	-
GST Receivable	50.94	29.37
GST Receivable but not availed in returns	1.84	1.87
GST Receivable in Next Year	-	1.46
TCS Extra Paid	0.10	-
TCS Receivable	-	1.64
TDS Receivable	2.95	1.88
Total	75.35	44.86

For Alstom Engineering India Pvt. Ltd.

Director

For Alstom Engineering India Pvt. Ltd.

Director

ALSTOM ENGINEERING INDIA PRIVATE LIMITED

Notes forming part of the Financial Statements

Property, Plant and Equipment and Intangible Assets

(Rs in lacs)

Name of Assets	Gross Block					Depreciation and Amortization					Net Block	Net Block
	As at 01-Apr-25	Addition	Deduction	Adjustment	As at 31-Mar-26	As at 01-Apr-25	for the year	Deduction	Adjustment	As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-25
(i) Property Plant and Equipment												
Land	50.15	5.35	-	-	55.50	-	-	-	-	-	55.50	50.15
Factory Building	289.41	20.16	-	(9.56)	300.02	49.86	20.37	-	-	70.23	229.79	239.55
Plant and Machinery	336.36	83.55	-	(103.77)	316.15	67.14	46.87	-	-	114.01	202.13	269.22
Vehicles	0.94	-	-	-	0.94	0.26	0.17	-	-	0.43	0.51	0.68
Computers	0.91	2.13	-	-	3.04	0.27	0.55	-	-	0.82	2.22	0.64
CCTV	1.31	0.26	-	-	1.58	0.11	0.39	-	-	0.50	1.08	1.20
Electrical Instruments	13.82	6.51	-	-	20.33	2.67	3.65	-	-	6.32	14.02	11.15
Fan	0.35	0.34	-	-	0.69	0.08	0.15	-	-	0.23	0.46	0.27
Water Cooler	0.29	0.21	-	-	0.50	0.05	0.08	-	-	0.13	0.37	0.24
Water Purifier	0.11	-	-	-	0.11	0.02	0.02	-	-	0.04	0.07	0.09
Total	693.66	118.52	-	(113.32)	698.85	120.46	72.24	-	-	192.70	506.15	573.20
Previous Year												
(ii) Intangible Assets												
Computer software	-	0.42	-	-	0.42	-	0.20	-	-	0.20	0.22	-
Total	-	0.42	-	-	0.42	-	0.20	-	-	0.20	0.22	-
Previous Year												

** During the year Company has recd. subsidy*

For Alstom Engineering India Pvt. Ltd.

Director

For Alstom Engineering India Pvt. Ltd.

Director

17 Revenue from Operations

(Rs in lacs)

Particulars	Year ended on 31-March-2026	Year ended on 31-March-2025
Sale of products	3,095.55	1,970.97
Total	3,095.55	1,970.97

18 Other Income

(Rs in lacs)

Particulars	Year ended on 31-March-2026	Year ended on 31-March-2025
Discount	0.17	-
Interest on Security Deposit	0.26	0.28
Round Off	0.01	-
Total	0.44	0.28

19 Cost of Material Consumed

(Rs in lacs)

Particulars	Year ended on 31-March-2026	Year ended on 31-March-2025
Raw materials consumed		
Opening stock	81.70	35.84
Purchases	2,671.66	1,703.06
Less: Closing stock	156.18	81.70
Total	2,597.18	1,657.21
Total	2,597.18	1,657.21

20 Purchases of Stock in Trade

(Rs in lacs)

Particulars	Year ended on 31-March-2026	Year ended on 31-March-2025
Total	-	-

21 Change in Inventories of Work in Progress and Finished Goods

(Rs in lacs)

Particulars	Year ended on 31-March-2026	Year ended on 31-March-2025
Opening Inventories		
Finished Goods	49.64	-
Consumable Store	9.76	-
Consumable Store	-	-
Less: Closing Inventories		
Finished Goods	61.45	49.64
Work-in-progress	-	-
Consumable Store	14.86	9.76
Total	(16.91)	(59.40)

22 Employee Benefit Expenses

(Rs in lacs)

Particulars	Year ended on 31-March-2026	Year ended on 31-March-2025
Salaries and wages	35.11	22.43
Staff welfare expenses	0.11	-
Total	35.22	22.43

23 Finance Costs

(Rs in lacs)

Particulars	Year ended on 31-March-2026	Year ended on 31-March-2025
Bank Charges	1.01	4.43
Interest on CC Loan	33.90	1.60
Interest on Term Loan	1.81	9.79
Processing Charges MSME Renewal	-	0.26
Total	36.72	16.08

For Alstom Engineering India Pvt. Ltd.

Director

For Alstom Engineering India Pvt. Ltd.

Director

24 Depreciation and Amortization Expenses

(Rs in lacs)

Particulars	Year ended on 31-March-2026	Year ended on 31-March-2025
Depreciation	72.45	120.45
Total	**72.45**	**120.45**

25 Other Expenses

(Rs in lacs)

Particulars	Year ended on 31-March-2026	Year ended on 31-March-2025
Conveyance expenses	-	0.13
Insurance	1.70	0.73
Rent	0.17	-
Telephone expenses	-	0.02
Travelling Expenses	0.11	0.84
Accounting Charge	0.54	0.37
Arrears Inc. Cumm. Surcharge	(0.14)	-
Auto & Trolly Fare	-	0.02
Certification Charges	0.04	-
Cloud Payroll Software	0.07	-
Computer Expenses	0.20	-
Consumable Exp.(Stores)	-	0.49
Contractor Wages	209.39	117.92
Cost of Meter & ME	1.12	-
Cost of Ticket	0.10	-
Courriour & Postage Exp.	-	0.05
Director Exp	-	2.94
Electricity Exp.	32.26	22.83
Factory License	-	0.19
Freight & Cartage	22.76	10.30
Fuel & Diesel	0.04	0.11
Interest On Dely Payment	26.75	-
Interest On Income Tax	0.12	-
Interest on TDS & TCS	0.58	0.05
Interest On Unsecured Loan	-	19.47
Labour Charges	0.09	0.08
Legal & Professional Charges	6.13	1.67
Loading & Unloading Charges	0.55	0.80
Madhya Pradesh Pollution Control Board	0.30	-
Medical Exp.	3.05	-
Medicine Exp.	-	0.07
Misc. Exp.	-	0.06
Packing Charges	0.02	-
Printing & Stationery	0.21	0.16
Repair & Maintenance (Machine)	1.03	1.26
Roc Charge	0.02	-
ROC Exp	-	1.99
Security Service	2.16	1.58
Staff Welfare Exp	-	0.13
Stock Penalty Charge	-	0.03
Store & Spare Exp	-	0.08
Subscription Fee	0.63	-
Supervison Charges	-	0.07
Swiping & Cleaning Exp.	-	0.02
TDS Late Fee	-	0.07
Valuation Exp.	0.30	-
Vehicle Exp	2.19	0.72
Water Charges	0.23	0.33
Weighing Charges	0.31	0.40
Total	**313.03**	**185.98**

26 Tax Expenses

(Rs in lacs)

Particulars	Year ended on 31-March-2026	Year ended on 31-March-2025
Current Tax	13.94	4.45
Deferred Tax	5.37	5.35
Total	**19.31**	**9.80**

KAMAL CHAND JAIN & CO. Chartered Accountants N.I.T. FARIDABAD

For Alstom Engineering India Pvt. Ltd.

Director

For Alstom Engineering India Pvt. Ltd.

Director

ALSTOM ENGINEERING INDIA PRIVATE LIMITED

Notes forming part of the Financial Statements

27 Earnings Per Share

Particulars	Year ended on 31-March-2026	Year ended on 31-March-2025
Profit attributable to equity shareholders (Rs in lacs)	52.93	18.70
Weighted average number of Equity Shares	10,000	10,000
Earnings per share basic (In Rs.)	529.32	187.05
Earnings per share diluted (In Rs.)	529.32	187.05
Face value per equity share (In Rs.)	10	10

28 Related Party Disclosure

(i) List of Related Parties

Particulars	Relationship

29 Deferred tax liability

(Rs in lacs)

Particulars	As at 31-March-2026	As at 31-March-2025
Opening balance	5.33	-
Depreciation as per Companies Act 2013	72.45	120.45
Depreciation as per Income Tax Act 1961	72.60	140.95
Net reversible timing difference (1) - (2)	(0.16)	(20.50)
Deferred tax asset recognised for the year	(0.04)	(5.33)
Add : Deferred tax income/(expense)	(5.37)	(5.33)
Total	**10.70**	**5.33**

30 Ratio Analysis

Particulars	Numerator/Denominator	As at 31-March-2026	As at 31-March-2025	Change in %
(a) Current Ratio	Current Assets / Current Liabilities	1.00	1.44	-30.95%
(b) Debt-Equity Ratio	Total Debts / Shareholder's Equity	13.11	46.11	-71.56%
(c) Debt Service Coverage Ratio	Earning available for Debt Service / Debt Service	-	-	
(d) Return on Equity Ratio	Profit after Tax / Average Shareholder's Equity	115.46%	0.00%	
(e) Inventory turnover ratio	Total Turnover / Average Inventories	16.57	-	
(f) Trade receivables turnover ratio	Total Turnover / Average Trade Receivable	5.72	-	
(g) Trade payables turnover ratio	Total Purchases / Average Trade Payable	7.69	-	
(h) Net capital turnover ratio	Total Turnover / Closing Working Capital	(1,307.27)	8.89	-14809.32%
(i) Net profit ratio	Net Profit / Total Turnover	1.71%	0.95%	80.18%
(j) Return on Capital employed	Earning before interest and taxes / Capital Employed	9.21%	4.86%	89.70%
(k) Return on investment	Return on Investment / Total Investment	0.00%	0.00%	

For Alstom Engineering India Pvt. Ltd.

Director

For Alstom Engineering India Pvt. Ltd.

Director