



**CIL/SE/2025-26/64**  
**February 11, 2026**

**BSE Limited**  
P.J. Towers  
Dalal Street  
Mumbai- 400 001  
Scrip code: 540710

**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra (E)  
Mumbai - 400 051  
Symbol: CAPACITE

**Sub: Financial Results**

**Re: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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Dear Sir/ Madam,

Further to our intimation dated February 06, 2026, we are pleased to inform you that the Board of Directors of Capacit'e Infraprojects Limited ("the Company"), at its meeting held today, i.e. February 11, 2026, based on the recommendation of the Audit Committee, has approved the Unaudited Standalone and Consolidated Financial Results for the third quarter (Q3) and nine months (9M) ended December 31, 2025 ("Financial Results").

The Financial Results together with limited review report issued by M S K A & Associates LLP, Chartered Accountants, Statutory Auditor of the Company are enclosed herewith.

The Board meeting commenced at 1:45 PM (IST) and concluded at 3:20 PM (IST).

Kindly take this information on your records.

This disclosure will also be available on the Company's website viz. [www.capacite.in](http://www.capacite.in).

For any correspondence or queries or clarifications, please write to [cs@capacite.in](mailto:cs@capacite.in).

Thanking you

Yours faithfully  
For **Capacit'e Infraprojects Limited**

**Rahul Kapur**  
**Company Secretary & Compliance Officer**

Encl. a/a

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**Capacit'e Infraprojects Limited**

**Regd. Office:** 605-607, Shrikant Chambers, Phase - 1, 6<sup>th</sup> Floor, Adjacent to R.K. Studios, Sion – Trombay Road, Chembur, Mumbai - 400 071, India. **Tel No.:** +91-022-7173 3733, **Fax.:** +91-022-7173 3733, **Email:** info@capacite.in

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**CIN: L45400MH2012PLC234318 | [www.capacite.in](http://www.capacite.in)**

**Independent Auditor's Review Report on unaudited standalone financial results of Capacit'e Infraprojects Limited for the quarter and year-to-date pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To The Board of Directors of Capacit'e Infraprojects Limited**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **Capacit'e Infraprojects Limited** (hereinafter referred to as 'the Company') for the quarter ended December 31, 2025 and the year-to-date results for the period from April 01, 2025 to December 31, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder ('Ind AS 34'), and other recognised accounting principles generally accepted in India, and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India ('ICAI'). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. **Basis for Qualified Conclusion:**

As described in Note 3 to the Statement, trade receivables include INR 1,155.93 lakhs (Previous Periods - INR 1,155.93 lakhs) in respect of one party which was earlier considered as Bad Debts/Provided as Expected Credit Loss Allowance, the Management had recorded recovery of the said receivable by giving effect in Other Income/Expected Credit Loss Allowance during the year ended March 31, 2024, based on future recoverability projections. In the absence of sufficient appropriate evidence about the recoverability of the said receivable, we are unable to comment on the recoverability and loss allowance, if any, required on such receivable. The predecessor auditor had modified their conclusion/opinion in respect of this matter for the period ended December 31, 2024 and the financial year ended March 31, 2025.



# MSKA & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

5. Based on our review conducted as stated in paragraph 3 above and with the exception of the matter described in the paragraph 4 and the possible effects thereon, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We draw attention to Note 4 to the Statement in respect of long outstanding trade receivables, contract assets and other exposures amounting to INR 5,492.76 lakhs as at December 31, 2025. The Company has taken legal action against respective parties, including enforcement of available security for recovery. Pending outcome of legal action at various forums, the management, based on the advice of external legal counsel, and as explained in the aforesaid note is confident of recoverability, accordingly, no further adjustments are considered necessary by the Management in the unaudited standalone financial results.

Our conclusion is not modified in respect of this above matter.

7. The Statement of the Company for the quarter ended December 31, 2024 and the year-to-date results for the period from April 01, 2024 to December 31, 2024, was reviewed by predecessor auditor whose report dated February 13, 2025, expressed a modified conclusion on that Statement.

The Statement of the Company for the year ended March 31, 2025, was audited by predecessor auditor whose report dated May 26, 2025, expressed a modified opinion on that Statement.

Our conclusion is not modified in respect of the above matter.

For M S K A & Associates LLP  
(Formerly known as M S K A & Associates)  
Chartered Accountants  
ICAI Firm Registration No. 105047W/W101187



Vishit Jhaveri  
Partner  
Membership No.: 105562  
UDIN: 26105562EXDXSB5172



Place: Mumbai  
Date: February 11, 2026



CAPACITE INFRAPROJECTS LIMITED

Registered Address of the Company - 605-607, Shrikant Chambers, 6th Floor, Phase I

Adjacent to R K Studios, Sion- Trombay Road, Mumbai- 400 071

Tel : +91-22 717 33 717

Email: compliance@capacite.in

Website : www.capacite.in

CIN : L45400MH2012PLC234318

Statement of unaudited standalone financial results for the quarter and nine months period ended December 31, 2025

(INR in lakhs)

Sr. No.	Particulars	Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
	a. Revenue from operations	55,481.04	57,476.76	56,383.28	1,63,579.54	1,59,498.45	2,18,875.54
	b. Other income	438.64	411.82	919.00	1,827.11	2,308.64	5,611.29
	<b>Total Income [ 1(a) + 1(b) ]</b>	<b>55,919.68</b>	<b>57,888.58</b>	<b>57,302.28</b>	<b>1,65,406.65</b>	<b>1,61,807.09</b>	<b>2,24,486.83</b>
2	<b>Expenses</b>						
	a. Cost of material consumed	20,296.77	20,225.26	20,553.96	59,802.81	56,397.10	80,618.19
	b. Purchase of traded goods	1,609.98	841.70	1,714.26	2,903.97	4,094.21	5,138.38
	c. Increase/(Decrease) in inventory of traded goods	(149.12)	(64.03)	42.82	(251.81)	(16.43)	296.28
	d. Construction expenses	14,390.33	17,691.20	15,468.81	46,435.07	46,337.47	61,396.57
	e. Employee benefit expenses	4,605.37	4,647.21	3,723.74	13,340.62	10,406.23	14,538.99
	f. Finance costs	2,403.75	2,314.30	2,528.41	7,100.66	6,862.84	9,332.50
	g. Depreciation and amortisation expenses	2,281.07	2,376.28	2,462.81	7,127.40	6,880.72	9,433.55
	h. Other expenses	4,418.61	3,949.16	5,992.05	11,395.33	13,598.17	19,845.96
	<b>Total expenses [ 2(a) to 2(h) ]</b>	<b>49,856.76</b>	<b>51,981.08</b>	<b>52,486.86</b>	<b>1,47,854.05</b>	<b>1,44,560.31</b>	<b>2,00,600.42</b>
3	<b>Profit before tax (1-2)</b>	<b>6,062.92</b>	<b>5,907.50</b>	<b>4,815.42</b>	<b>17,552.60</b>	<b>17,246.78</b>	<b>23,886.41</b>
4	<b>Tax expense</b>						
	a. Current tax	1,555.27	1,652.04	1,572.26	4,693.14	5,080.09	7,174.23
	b. Deferred tax charge/(credit)	(5.59)	(239.73)	(432.18)	(201.47)	(929.74)	(1,366.25)
	<b>Total tax expenses</b>	<b>1,549.68</b>	<b>1,412.31</b>	<b>1,140.08</b>	<b>4,491.67</b>	<b>4,150.35</b>	<b>5,807.98</b>
5	<b>Net profit after tax (3-4)</b>	<b>4,513.24</b>	<b>4,495.19</b>	<b>3,675.34</b>	<b>13,060.93</b>	<b>13,096.43</b>	<b>18,078.43</b>
6	<b>Other comprehensive income</b>						
	Items that will not be subsequently reclassified to statement of profit and loss:						
	a. Remeasurements gains/(losses) on defined benefit plans	(25.41)	(58.28)	(30.68)	(129.74)	(174.50)	(116.49)
	b. Income tax on (a) above	6.39	14.67	7.32	32.65	43.92	29.32
	<b>Total other comprehensive income/(loss)</b>	<b>(19.02)</b>	<b>(43.61)</b>	<b>(23.36)</b>	<b>(97.09)</b>	<b>(130.58)</b>	<b>(87.17)</b>
7	<b>Total comprehensive income for the period (5+6)</b>	<b>4,494.22</b>	<b>4,451.58</b>	<b>3,651.98</b>	<b>12,963.84</b>	<b>12,965.85</b>	<b>17,991.26</b>
8	<b>Paid up equity share capital (Face value: INR 10/- each)</b>	8,460.40	8,460.40	8,460.40	8,460.40	8,460.40	8,460.40
9	<b>Other equity</b>						1,60,997.74
10	<b>Basic and Diluted earning per share (not annualised for quarters &amp; nine months)</b>	5.33	5.31	4.34	15.44	15.48	21.37



**Notes:**

1. The above unaudited standalone financial results for the quarter ended on December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 were reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on February 11, 2026. This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"). The Statutory Auditors have carried out a Limited Review of the above unaudited standalone financial results for the quarter ended and nine months ended December 31, 2025.
2. The Company's business segment consists of a single segment of 'Engineering, Procurement and Construction contracts' (EPC) in accordance with the requirement of Indian Accounting Standard (Ind AS) 108: Operating Segments. Accordingly, no separate segment information has been provided.
3. The Company had long outstanding Trade Receivables of INR 1,155.93 Lakhs recoverable from one party which was written off as Bad debts/Provided as Expected Credit Loss Allowance in the earlier periods. The National Company Law Tribunal (NCLT), Amaravati Bench, had earlier admitted the said party into Corporate Insolvency Resolution Process (CIRP), and the Resolution Professional (RP) had approved an amount of INR 1,155.93 Lakhs against the Company's total claim of INR 1,583.14 Lakhs. Subsequently, the CIRP proceedings were withdrawn following a settlement between the said party and its creditors, rendering the Company's claim infructuous. During the current period, the NCLT, Amaravati Bench, readmitted the said party into CIRP and appointed an RP. The Company has resubmitted its claim to the RP and is confident of a favourable outcome based on prior approval of its claim. The Company had recorded the recovery of said receivables by giving effect in Other Income/Expected Credit Loss Allowance during the year ended March 31, 2024, based on future recoverability projections.
4. Against certain trade receivables, other exposures and contract assets gross amount of INR 5,492.76 Lakhs as on December 31, 2025, the Company has entered into agreements with respective parties and got allotment letter in its favour. The Company has taken legal steps before various legal forums namely NCLT, High Court, RERA Authorities etc. to register the respective flats in its name including enforcement of available security to recover amount and secure its commercial interest. The outcome of such legal action is not ascertainable at present. The management, based on the advise of external legal council is confident of its recoverability in due course and hence no further adjustment is required in the unaudited standalone financial results.
5. On 21st November 2025, the Government of India notified the four New Labour Codes (the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020) consolidating 29 labour laws. The Company has done a preliminary assessment and considered an impact of the changes and accordingly accounted additional expense of INR 38.13 Lakhs for the quarter ended December 31, 2025. The Company continues to monitor the finalization of Central/State Rules and clarifications from the Government on other aspects of the Labour Codes and finalise the impact on the unaudited standalone financial results including that of sub-contractor liabilities as and when such clarifications are issued/rules are notified.



Place: Mumbai  
Date: February 11, 2026

For and on behalf of the Board of Directors of  
Capacit'e Infraprojects Limited

**Rohit Katyal**  
Executive Chairman  
DIN: 00252944



# MSKA & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

HO

602, Floor 6, Raheja Titanium  
Western Express Highway, Geetanjali  
Railway Colony, Ram Nagar, Goregaon (E)  
Mumbai 400063, INDIA  
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**Independent Auditor's Review Report on unaudited consolidated financial results of Capacit'e Infraprojects Limited for the quarter and year-to-date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To The Board of Directors of Capacit'e Infraprojects Limited**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **Capacit'e Infraprojects Limited** (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net profit after tax and total comprehensive income of its associates and joint ventures for the quarter ended December 31, 2025 and the year-to-date results for the period from April 01, 2025 to December 31, 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder ('Ind AS 34'), and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India ('ICAI'). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, as amended, to the extent applicable.

4. This Statement includes the results of the Holding Company and interim financial information of following entities:

Nature of Relationship	Name of the entity
Subsidiaries	CIL MMEPL EKATHA Private Limited
	Capacite- E- Governance JV
Joint Ventures	PPSL Capacite JV (upto on November 15, 2025)
	Capacite Viraj AOP
	CEPL- CIL Joint Venture
	CIL- SIPL JV
Associates	TCC Construction Private Limited
	TPL-CIL Construction LLP



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Chartered Accountants

## 5. Basis for Qualified Conclusion:

As described in Note 3 to the Statement, trade receivables include INR 1,155.93 lakhs (Previous Periods - INR 1,155.93 lakhs) in respect of one party which was earlier considered as Bad Debts/Provided as Expected Credit Loss Allowance, the Management had recorded recovery of the said receivable by giving effect in Other Income/Expected Credit Loss Allowance during the year ended March 31, 2024, based on future recoverability projections. In the absence of sufficient appropriate evidence about the recoverability of the said receivable, we are unable to comment on the recoverability and loss allowance, if any, required on such receivable. The predecessor auditor had modified their conclusion/opinion in respect of this matter for the period ended December 31, 2024 and the financial year ended March 31, 2025.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, with the exception of the matter described in the paragraph 5 and the possible effect thereon, and based on the consideration of the review reports of the other auditors referred in paragraph 8 to 9 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We draw attention to Note 4 to the Statement in respect of long outstanding trade receivables, contract assets and other exposures amounting to INR 5,492.76 lakhs as at December 31, 2025. The Group has taken legal action against respective parties, including enforcement of available security for recovery. Pending outcome of legal action at various forums, the management, based on the advice of external legal counsel, and as explained in the aforesaid note is confident of recoverability, accordingly, no further adjustments are considered necessary by the Management in the unaudited consolidated financial results.

Our conclusion is not modified in respect of this above matter.

8. We did not review the interim financial information of 2 subsidiaries included in the Statement, whose interim financial information (before consolidation adjustments) reflects total revenues of INR 12,438.41 lakhs and INR 28,180.01 lakhs, total net profit after tax of INR 365.70 lakhs and INR 1,324.80 lakhs and total comprehensive income of INR 370.53 lakhs and INR 1,349.87 lakhs, for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, respectively, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of INR 89.92 lakhs and INR 215.51 lakhs and total comprehensive income of INR 89.92 lakhs and INR 215.51 lakhs for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, respectively, as considered in the Statement, in respect of 4 joint ventures, whose interim financial information have not been reviewed by us. These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and joint ventures, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditors.



Registered Office: 602, Raheja Titanium, Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra, India  
Tel: +91 22 6974 0200 | LLPIN: ACT-3789

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# MSKA & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

9. The Statement includes the interim financial information 2 associates have not been reviewed their auditors, whose interim financial information reflects the Group's share of net profit after tax of INR 79.63 lakhs and INR 252.39 lakhs and total comprehensive income of INR 79.63 lakhs and INR 252.39 lakhs for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, respectively, as considered in the Statement. These interim financial information have been furnished to us by the Management of the Holding Company and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these associates is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management of the Holding Company, these interim financial information are not material to the Group.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial information certified by the management.

10. The Statement of the Group for the quarter ended December 31, 2024 and the year-to-date results for the period from April 01, 2024 to December 31, 2024, was reviewed by predecessor auditor whose report dated February 13, 2025, expressed a modified conclusion on that Statement.

The Statement of the Group for the year ended March 31, 2025, was audited by predecessor auditor whose report dated May 26, 2025, expressed a modified opinion on that Statement.

Our conclusion is not modified in respect of the above matter.

For M S K A & Associates LLP  
(Formerly known as M S K A & Associates)  
Chartered Accountants  
ICAI Firm Registration No. 105047W/W101187



Vishit Jhaveri

Partner

Membership No.: 105562

UDIN: 26105562ZVRFZY636L



Place: Mumbai

Date: February 11, 2026

Statement of unaudited consolidated financial results for the quarter and nine months period ended December 31, 2025

(INR in lakhs)

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	<b>Income</b>						
	a. Revenue from operations	67,541.75	64,615.96	59,048.56	1,91,093.54	1,67,820.80	2,34,950.86
	b. Other income	515.49	420.76	1,019.42	1,945.99	2,409.06	5,759.69
	<b>Total Income [ 1(a) + 1(b) ]</b>	<b>68,057.24</b>	<b>65,036.72</b>	<b>60,067.98</b>	<b>1,93,039.53</b>	<b>1,70,229.86</b>	<b>2,40,710.55</b>
2	<b>Expenses</b>						
	a. Cost of material consumed	20,322.90	22,654.76	20,961.43	62,390.40	57,818.43	81,252.36
	b. Purchase of traded goods	1,609.98	841.70	1,714.26	2,903.97	4,094.21	5,138.38
	c. Increase/(Decrease) in inventory of traded goods	(149.13)	(64.03)	42.82	(251.81)	(16.43)	296.28
	d. Construction expenses	25,874.90	21,717.70	17,355.99	69,384.44	51,826.68	75,436.36
	e. Employee benefit expenses	4,608.66	4,649.34	3,915.85	13,346.04	11,054.23	14,931.68
	f. Finance costs	2,405.18	2,316.63	2,529.41	7,104.86	6,863.85	9,334.63
	g. Depreciation and amortisation expenses	2,317.75	2,402.48	2,473.13	7,219.46	6,927.29	9,508.03
	h. Other expenses	4,451.71	3,984.65	6,025.78	11,505.77	13,682.62	19,960.72
	<b>Total expenses [ 2(a) to 2(h) ]</b>	<b>61,441.95</b>	<b>58,503.23</b>	<b>55,018.67</b>	<b>1,73,603.13</b>	<b>1,52,250.88</b>	<b>2,15,858.44</b>
3	<b>Profit before share of Profit/(Loss) of Joint Ventures and Associates (1-2)</b>	<b>6,615.29</b>	<b>6,533.49</b>	<b>5,049.31</b>	<b>19,436.40</b>	<b>17,978.98</b>	<b>24,852.11</b>
4	<b>Share of Profit/(Loss) of Joint Ventures &amp; Associates (net)</b>	<b>169.97</b>	<b>131.77</b>	<b>1,329.58</b>	<b>468.32</b>	<b>1,448.77</b>	<b>1,659.95</b>
5	<b>Profit before tax (3+4)</b>	<b>6,785.26</b>	<b>6,665.26</b>	<b>6,378.89</b>	<b>19,904.72</b>	<b>19,427.75</b>	<b>26,512.06</b>
6	<b>Tax expense</b>						
	a. Current tax	1,746.94	1,798.13	1,592.39	5,259.88	5,274.24	7,484.48
	b. Deferred tax charge/(credit)	(10.59)	(238.85)	(443.90)	(209.21)	(913.65)	(1,349.24)
	<b>Total tax expenses</b>	<b>1,736.35</b>	<b>1,559.28</b>	<b>1,148.49</b>	<b>5,050.67</b>	<b>4,360.59</b>	<b>6,135.24</b>
7	<b>Net profit after tax (5-6)</b>	<b>5,048.91</b>	<b>5,105.98</b>	<b>5,230.40</b>	<b>14,854.05</b>	<b>15,067.16</b>	<b>20,376.82</b>
8	<b>Other comprehensive income</b>						
	i) Items that will not be subsequently reclassified to statement of profit or loss :						
	a. Remeasurements gains/(losses) on defined benefit plans	(25.41)	(58.28)	(30.68)	(129.74)	(174.50)	(116.49)
	b. Income tax on (a) above	6.39	14.67	7.32	32.65	43.92	29.32
	ii) Items that will be subsequently reclassified to statement of profit or loss :						
	a. Exchange differences on translation of foreign operation	6.45	26.52	6.89	33.50	6.89	3.39
	b. Income tax on (a) above	(1.62)	(6.68)	(1.73)	(8.43)	(1.73)	(0.85)
	<b>Total other comprehensive income/(loss)</b>	<b>(14.19)</b>	<b>(23.77)</b>	<b>(18.20)</b>	<b>(72.02)</b>	<b>(125.42)</b>	<b>(84.63)</b>
9	<b>Total comprehensive income for the period (7+8)</b>	<b>5,034.72</b>	<b>5,082.21</b>	<b>5,212.20</b>	<b>14,782.03</b>	<b>14,941.74</b>	<b>20,292.19</b>
10	<b>Net Profit for the period attributable to:</b>						
	a. Owners of the company	5,002.46	4,909.51	5,202.33	14,480.50	15,002.87	20,256.11
	b. Non-Controlling Interest	46.45	196.47	28.07	373.55	64.29	120.71
11	<b>Other comprehensive income for the period attributable to :</b>						
	a. Owners of the company	(16.56)	(33.49)	(15.67)	(84.30)	(122.89)	(85.87)
	b. Non-Controlling Interest	2.37	9.72	(2.53)	12.28	(2.53)	1.24
12	<b>Total comprehensive income for the period attributable to :</b>						
	a. Owners of the company	4,985.90	4,876.02	5,186.66	14,396.20	14,879.98	20,170.24
	b. Non-Controlling Interest	48.82	206.19	25.54	385.83	61.76	121.95
13	<b>Paid up equity share capital (Face value: INR 10/- each)</b>	<b>8,460.40</b>	<b>8,460.40</b>	<b>8,460.40</b>	<b>8,460.40</b>	<b>8,460.40</b>	<b>8,460.40</b>
14	<b>Other equity</b>						<b>1,63,405.95</b>
15	<b>Basic and Diluted earning per share (not annualised for quarters &amp; nine months)</b>	<b>5.97</b>	<b>6.04</b>	<b>6.18</b>	<b>17.56</b>	<b>17.81</b>	<b>24.08</b>



**Notes:**

1. The above unaudited consolidated financial results for the quarter ended on December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 were reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on February 11, 2026. This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"). The Statutory Auditors have carried out a Limited Review of the above unaudited consolidated financial results for the quarter ended and nine months ended December 31, 2025.
2. The Group's business segment consists of a single segment of 'Engineering, Procurement and Construction contracts' (EPC) in accordance with the requirement of Indian Accounting Standard (Ind AS) 108: Operating Segments. Accordingly, no separate segment information has been provided.
3. The Group had long outstanding Trade Receivables of INR 1,155.93 Lakhs recoverable from one party which was written off as Bad debts/Provided as Expected Credit Loss Allowance in the earlier periods. The National Company Law Tribunal (NCLT), Amaravati Bench, had earlier admitted the said party into Corporate Insolvency Resolution Process (CIRP), and the Resolution Professional (RP) had approved an amount of INR 1,155.93 Lakhs against the Group's total claim of INR 1,583.14 Lakhs. Subsequently, the CIRP proceedings were withdrawn following a settlement between the said party and its creditors, rendering the Group's claim infructuous. During the current period, the NCLT, Amaravati Bench, readmitted the said party into CIRP and appointed an RP. The Group has resubmitted its claim to the RP and is confident of a favourable outcome based on prior approval of its claim. The Group had recorded the recovery of said receivables by giving effect in Other Income/Expected Credit Loss Allowance during the year ended March 31, 2024, based on future recoverability projections.
4. Against certain trade receivables, other exposures and contract assets gross amount of INR 5,492.76 Lakhs as on December 31, 2025, the Group has entered into agreements with respective parties and got allotment letter in its favour. The Group has taken legal steps before various legal forums namely NCLT, High Court, RERA Authorities etc. to register the respective flats in its name including enforcement of available security to recover amount and secure its commercial interest. The outcome of such legal action is not ascertainable at present. The management, based on the advise of external legal council is confident of its recoverability in due course and hence no further adjustment is required in the unaudited consolidated financial results.
5. On 21st November 2025, the Government of India notified the four New Labour Codes (the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020) consolidating 29 labour laws. The Group has done a preliminary assessment and considered an impact of the changes and accordingly accounted additional expense of INR 38.13 Lakhs for the quarter ended December 31, 2025. The Group continues to monitor the finalization of Central/State Rules and clarifications from the Government on other aspects of the Labour Codes and finalise the impact on the unaudited consolidated financial results including that of sub-contractor liabilities as and when such clarifications are issued/rules are notified.



Place: Mumbai  
Date: February 11, 2026

For and on behalf of the Board of Directors of  
Capacit'e Infraprojects Limited

**Rohit Katyal**  
Executive Chairman  
DIN: 00252944

