



CIL/SE/2026-27/10
May 20, 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: Outcome of Board Meeting held today i.e. May 20, 2026

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

Dear Sir/ Madam,

Further to our intimation dated May 15, 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. Wednesday, May 20, 2026, inter-alia, transacted the following businesses:

1. Audited Financial Results (Standalone & Consolidated)

Based on the recommendation of the Audit Committee, the Board approved the Audited Standalone and Consolidated Financial Results for the fourth quarter (Q4) and year ended March 31, 2026 ("Financial Results") and took note of the auditor's report issued by M S K A & Associates LLP, Chartered Accountants, Statutory Auditor of the Company.

The Financial Results and Auditor's Reports along with Statement of Impact on Audit Qualification are enclosed as "Annexure-A".

2. Incorporation of a Section 8 Company limited by guarantee for undertaking CSR activities

Based on the recommendation of the Corporate Social Responsibility Committee, the Board has approved to incorporate "**CAPACIT'E FOUNDATION**" or "such other name as approved by Ministry of Corporate affairs (MCA)", as a section 8 Company limited by guarantee for carrying out corporate social responsibility (CSR) activities.

The requisite details pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR") read with SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 ("SEBI Circular") shall be submitted once the entity is incorporated.

Capacit'e Infraprojects Limited

Regd. Office: 605-607, Shrikant Chambers, Phase - 1, 6th 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

CIN: L45400MH2012PLC234318 | www.capacite.in

3. Re-appointment of Mr. Subir Malhotra (DIN: 05190208) as Whole Time Director

Based on the recommendation of the Nomination and Remuneration Committee, the Board has approved the re-appointment of the Mr. Subir Malhotra as Whole Time Director, liable to retire by rotation, for a period of five (5) consecutive years from November 1, 2026 till October 31, 2031, subject to the approval of the Members of the Company at the forthcoming 14th Annual General Meeting.

Pursuant to information as required pursuant to BSE circular no. LIST/COMP/14/2018-19 and NSE circular no. NSE/CML/2018/24, dated June 20, 2018, Mr. Subir Malhotra has confirmed that he is not debarred from holding the office of Director by virtue of any SEBI Order or any other such authority.

The requisite details pursuant to Regulation 30 of SEBI LODR read with SEBI Circular are enclosed as "**Annexure-B**".

4. Re-appointment of Cost Auditors

Based on the recommendation of the Audit Committee, the Board approved the re-appointment of M/s. Y. R. Doshi & Associates, Cost Accountants (Firm Registration No. 000286) as the Cost Auditor of the Company for the Financial Year 2026-27.

The requisite details pursuant to Regulation 30 of SEBI LODR read with SEBI Circular are enclosed as "**Annexure-C**".

5. Re-appointment of Internal Auditors

Based on the recommendation of the Audit Committee, the Board approved the re-appointment of M/s. Ernst & Young LLP, Chartered Accountants as the Internal Auditor of the Company for conducting the internal audit for the Financial Year 2026-27.

The requisite details pursuant to Regulation 30 of SEBI LODR read with SEBI Circular are enclosed as "**Annexure-D**".

6. Alteration of Object Clause of the Memorandum of Association

With a view to expand the Object Clause of the Memorandum of Association (MOA) for more clarity in relation with the Company's present business operations, the Board approved the alteration of Clause 3(A)(1) of Part A – Main Objects of the MOA by inserting provisions relating to integrated building services such as fire detection and fire protection systems and passive protection, pursuant to the provisions of Section 13 of the Companies Act, 2013. The proposed alteration shall be subject to the approval of the Members at the ensuing 14th Annual General Meeting of the Company.

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The Board meeting commenced at 5:07 PM (IST) and concluded at 5:30 PM (IST).

Kindly take this information on your records.

This disclosure will also be available on the Company's website viz. www.capacite.in.

For any correspondence or queries or clarifications, please write to cs@capacite.in.

Thanking you

Yours faithfully

For **Capacit'e Infraprojects Limited**

Rahul Kapur
Company Secretary & Compliance Officer

Encl. a/a

Capacit'e Infraprojects Limited

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MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

Independent Auditor's Report

HO

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Railway Colony, Ram Nagar, Goregaon (E)
Mumbai 400063, INDIA
Tel: +91 22 6974 0200

To the Board of Directors of Capacit'e Infraprojects Limited

Report on the Audit of the Consolidated Annual Financial Results

Qualified Opinion

We have audited the accompanying consolidated annual financial results of **Capacit'e Infraprojects Limited** (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as 'the Group'), its associates and joint ventures for the year ended March 31, 2026 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiaries, associates and joint ventures, except for the possible effects of the matter described in the 'Basis for Qualified Opinion' paragraph below, the aforesaid Statement:

- i. includes the annual financial results of the Holding Company and the following entities: -

S. No.	Name of the Entity	Relationship with the Holding Company
1	CIL MMEPL EKATHA Private Limited	Subsidiary
2	Capacite- E- Governance JV	
3	PPSL Capacite JV (upto on November 15, 2025)	Joint Venture
4	Capacite Viraj AOP	
5	CEPL- CIL Joint Venture	
6	CIL- SIPL JV	
7	TCC Construction Private Limited	Associate
8	TPL-CIL Construction LLP	

- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the consolidated net profit, and consolidated other comprehensive income and other financial information of the Group, its associates and joint ventures for the year ended March 31, 2026.



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Basis for Qualified Opinion

As described in Note 6 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 opinion in respect of this matter for the quarter and financial year ended March 31, 2025. This matter was also modified in our review report for the quarter ended December 31, 2025.

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group, its associates and joint venture 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 obtained by us and other auditors in terms of their reports referred to in 'Other Matters' paragraph below, is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

We draw attention to Note 7 to the Statement in respect of long outstanding trade receivables, contract assets and other exposures amounting to INR 5,492.76 lakhs as at March 31, 2026. 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 consolidated financial results.

Our opinion is not modified in respect of this matter.

Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

This Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the consolidated net profit, and consolidated other comprehensive income and other financial information of the Group, its associates and joint venture in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the entities included in the Group and of its associates and joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 the



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design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Management and Board of Directors of the entities included in the Group and of its associates and joint ventures are responsible for assessing the ability of the Group and its associates and joint ventures 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 Management and Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Management and Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for overseeing the financial reporting process of the Group, its associates and joint ventures.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 this Statement.

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 ability of the Group and its associates and joint ventures to continue as a going concern. If we conclude that a material uncertainty exists,



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we are required to draw attention in our auditor's report to the related disclosures in the Statement 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 Group and its associates and joint ventures to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its associates and joint ventures to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

- a) The Statement includes the audited financial statements of 2 subsidiaries whose financial statements (before consolidation adjustments) reflects total assets of INR 17,984.96 lakhs as at March 31, 2026, total revenue of INR 39,565.37 lakhs, net profit after tax of INR 1,106.23 lakhs, total comprehensive income INR 1,137.92 lakhs and net cash outflow of INR 124.40 lakhs for the year ended on that date, as considered in the Statement, which have been audited by the other auditors. The other auditors' reports on the financial statements of these entities have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of such other auditors and the procedures performed by us are as stated in Auditor's responsibility section above.

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

- b) The Statement includes the audited financial statements of 2 associates and 4 joint ventures whose financial statements reflects Group's share of net profit after tax of INR 608.46 lakhs, and Group's share of total comprehensive income of INR 608.46 lakhs for the year ended March 31, 2026, as considered in



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these subsidiaries, is based solely on the reports of such other auditors and the procedures performed by us are as stated in Auditor's responsibility section above.

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

- b) The Statement includes the audited financial statements of 2 associates and 4 joint ventures whose financial statements reflects Group's share of net profit after tax of INR 608.46 lakhs, and Group's share of total comprehensive income of INR 608.46 lakhs for the year ended March 31, 2026, as considered in the Statement, which have been audited by the other auditors. The other auditor's reports on the financial statements of these entities have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates and Joint Ventures is based solely on the reports of such other auditors and the procedures performed by us are as stated in Auditor's responsibility section above.

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

- c) The Statement of the Holding 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.
- d) The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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: 26105562YCSIBD6149



Place: Mumbai

Date: May 20, 2026

Statement of audited consolidated financial results for the quarter and year ended March 31, 2026

(INR in lakhs)

Sr. No.	Particulars	Consolidated				
		Quarter Ended		Year Ended		
		March 31 2026	December 31 2025	March 31 2025	March 31 2026	March 31 2025
		Audited (refer note 8)	Unaudited	Audited (refer note 8)	Audited	Audited
1	Income					
	a. Revenue from operations	71,178.40	67,541.75	67,130.06	2,62,271.94	2,34,950.86
	b. Other income	145.13	515.49	3,350.63	2,091.12	5,759.69
	Total Income	71,323.53	68,057.24	70,480.69	2,64,363.06	2,40,710.55
2	Expenses					
	a. Cost of material consumed	20,036.76	20,322.90	23,433.93	82,427.16	81,252.36
	b. Purchase of traded goods	2,909.19	1,609.98	1,044.17	5,813.16	5,138.38
	c. Increase/(Decrease) in inventory of traded goods	105.38	(149.13)	312.71	(146.43)	296.28
	d. Construction expenses	27,723.31	25,874.90	23,609.68	97,107.75	75,436.36
	e. Employee benefit expenses	4,884.84	4,608.66	3,877.45	18,230.88	14,931.68
	f. Finance costs	2,535.73	2,405.18	2,470.78	9,640.59	9,334.63
	g. Depreciation and amortisation expenses	2,692.24	2,317.75	2,580.74	9,911.70	9,508.03
	h. Other expenses	4,610.87	4,451.71	6,278.10	16,116.64	19,960.72
	Total expenses	65,498.32	61,441.95	63,607.56	2,39,101.45	2,15,858.44
3	Profit before share of Profit/(Loss) of Joint Ventures and Associates (1-2)	5,825.21	6,615.29	6,873.13	25,261.61	24,852.11
4	Share of Profit/(Loss) of Joint Ventures & Associates (net)	140.14	169.97	211.18	608.46	1,659.95
5	Profit before tax (3+4)	5,965.35	6,785.26	7,084.31	25,870.07	26,512.06
6	Tax expense					
	a. Current tax	710.40	1,746.94	2,210.24	5,970.28	7,484.48
	b. Current tax in respect of earlier years	(1,985.36)	-	-	(1,985.36)	-
	c. Deferred tax charge/(credit)	808.73	(10.59)	(435.59)	599.52	(1,349.24)
	d. Deferred tax relating to earlier years	1,976.36	-	-	1,976.36	-
	Total tax expenses	1,510.13	1,736.35	1,774.65	6,560.80	6,135.24
7	Net profit after tax (5-6)	4,455.22	5,048.91	5,309.66	19,309.27	20,376.82
8	Other comprehensive income/(expenses)					
	i) Items that will not be subsequently reclassified to statement of profit or loss :					
	a. Remeasurements gains/(losses) on defined benefit plans	(72.11)	(25.41)	58.01	(201.85)	(116.49)
	b. Income tax on (a) above	18.15	6.39	(14.60)	50.80	29.32
	ii) Items that will be subsequently reclassified to statement of profit or loss :					
	a. Exchange differences on translation of foreign operation	8.84	6.45	(3.50)	42.34	3.39
	b. Income tax on (a) above	(2.23)	(1.62)	0.88	(10.66)	(0.85)
	Total other comprehensive income/(loss)	(47.35)	(14.19)	40.79	(119.37)	(84.63)
9	Total comprehensive income for the period (7+8)	4,407.87	5,034.72	5,350.45	19,189.90	20,292.19
10	Net Profit for the period attributable to:					
	a. Owners of the company	4,672.77	5,002.46	5,253.24	19,153.26	20,256.11
	b. Non-Controlling Interest	(217.55)	46.45	56.42	156.01	120.71
11	Other comprehensive income for the period attributable to :					
	a. Owners of the company	(50.58)	(16.56)	37.02	(134.89)	(85.87)
	b. Non-Controlling Interest	3.23	2.37	3.77	15.52	1.24
12	Total comprehensive income for the period attributable to :					
	a. Owners of the company	4,622.19	4,985.90	5,290.26	19,018.37	20,170.24
	b. Non-Controlling Interest	(214.32)	48.82	60.19	171.53	121.95
13	Paid up equity share capital (Face value: INR 10/- each)	8,460.40	8,460.40	8,460.40	8,460.40	8,460.40
14	Other equity				1,82,424.31	1,63,405.95
15	Basic and Diluted earning per share (not annualised for quarters)	5.27	5.97	6.28	22.82	24.08



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Note : 1

Audited Consolidated Statement of Assets and Liabilities

(INR in lakhs)

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
A - Assets		
1) Non-current assets		
(a) Property, plant and equipment	64,035.95	57,339.76
(b) Capital work-in-progress	3,164.61	228.13
(c) Intangible assets	188.55	211.35
(d) Intangible assets under development	135.15	37.00
(e) Right-of-use assets	1,121.62	876.61
(f) Investments accounted for using the Equity Method	2,603.99	1,995.53
(g) Financial assets		
(i) Investments	638.78	214.86
(ii) Trade receivables	9,180.52	5,951.31
(iii) Other financial assets	3,918.97	7,046.61
(h) Non-current tax assets (net)	15.96	56.26
(i) Contract assets	24,514.50	-
(j) Other non-current assets	4,910.40	5,878.43
Total non-current assets	1,14,429.00	79,835.85
2) Current assets		
(a) Inventories	12,889.43	10,985.45
(b) Contract assets	1,06,834.42	1,15,047.38
(c) Financial assets		
(i) Trade receivables	1,08,500.31	1,07,977.09
(ii) Cash and cash equivalents	9,123.31	6,410.33
(iii) Bank balances other than (iii) above	7,241.56	2,978.56
(iv) Other financial assets	12,539.37	8,094.77
(d) Other current assets	16,707.87	12,158.66
Total current assets	2,73,836.27	2,63,652.24
3) Non-current assets held for sale	3,963.01	6,519.67
Total Assets (1+2+3)	3,92,228.28	3,50,007.76



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Note : 1

Audited Consolidated Statement of Assets and Liabilities

(INR in lakhs)

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
B - Equity and Liabilities		
1) Equity		
(a) Equity share capital	8,460.40	8,460.40
(b) Other equity	1,82,424.31	1,63,405.95
Equity attributable to Owners of the company	1,90,884.71	1,71,866.35
Non-Controlling Interests	304.90	133.37
Total Equity	1,91,189.61	1,71,999.72
2) Liabilities		
Non-current liabilities		
(a) Contract liabilities	8,776.42	7,522.27
(b) Financial liabilities		
(i) Borrowings	12,865.87	14,905.74
(ii) Lease liabilities	700.50	493.57
(iii) Other financial liabilities	5,785.87	4,902.43
(c) Provisions	78.97	104.05
(d) Deferred tax liabilities (net)	7,160.88	4,635.80
Total non-current liabilities	35,368.51	32,563.86
Current liabilities		
(a) Contract liabilities	28,316.07	17,046.36
(b) Financial liabilities		
(i) Borrowings	34,310.70	26,760.30
(ii) Lease liabilities	443.64	398.80
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	4,566.00	2,716.88
- Total outstanding dues of trade payables other than micro enterprises and small enterprises	86,425.66	86,873.29
(iv) Other financial liabilities	4,691.83	3,260.08
(c) Provisions	1,223.81	922.81
(d) Current tax liabilities (net)	2,101.92	5,099.44
(e) Other current liabilities	3,590.53	2,366.22
Total current liabilities	1,65,670.16	1,45,444.18
Total liabilities	2,01,038.67	1,78,008.04
Total Equity and Liabilities (1+2)	3,92,228.28	3,50,007.76



Note : 2

Audited Consolidated Cash Flow Statement

(INR in lakhs)

Sr No	Particulars	For the year ended	For the year ended
		March 31, 2026	March 31, 2025
		Audited	Audited
A	Cash flow from operating activities :		
	Profit before tax	25,870.07	26,512.06
	Adjustment to reconcile profit before tax to net operating cash flows		
	Depreciation and amortisation expenses	9,911.70	9,508.03
	Finance costs	9,640.59	9,334.63
	Impairment allowance for trade receivables & contract assets (including bad debts)	5,792.89	8,928.82
	Rental income	-	(15.81)
	Profit on sale of property, plant and equipment and assets held for sale (net)	(333.86)	(10.24)
	Unrealized foreign exchange gain	(8.73)	-
	Share of profit of joint ventures and associates	(608.46)	(1,659.95)
	Sundry balances written off	246.67	2,282.50
	Fair value gain on financial assets at fair value through profit and loss	(21.68)	(4.17)
	Bad debt recovery	-	(959.97)
	Liabilities written back	-	(2,676.27)
	Interest income	(1,078.29)	(981.02)
	Operating profit before working capital changes	49,410.90	50,258.61
	Changes in working capital :		
	Adjustments for (increase)/decrease in operating assets :		
	(Increase)/Decrease in trade receivables	(10,526.25)	(60,515.13)
	(Increase)/Decrease in inventories	(1,903.98)	121.50
	(Increase)/Decrease in other assets, other financial assets and contract assets	(24,978.57)	12,911.46
	Adjustments for increase/(decrease) in operating liabilities :		
	Increase/(Decrease) in trade payables	1,947.84	9,467.90
	Increase/(Decrease) in provisions	74.07	49.31
	Increase/(Decrease) in other liabilities, other financial liabilities and contract liabilities	15,437.65	(2,921.68)
	Cash flow from operating activities	29,461.66	9,371.97
	Direct taxes paid (net of refunds)	(7,131.77)	(4,219.02)
	Net cash flow generated from/(used in) operating activities (A)	22,329.89	5,152.95
B	Cash flow from investing activities :		
	Purchase of property, plant and equipment and intangible assets (including CWIP, capital advances and assets held for sale)	(17,484.10)	(10,271.05)
	Proceeds from sale of property, plant and equipment	342.25	722.77
	Proceeds from sale of assets held for sale	2,506.50	-
	Investment in associate & joint venture	-	(68.23)
	Investments	(402.24)	(202.19)
	Proceeds from maturity of/(Investment in) fixed deposits (net)	(1,170.67)	7,886.21
	Rent received	-	15.81
	Interest received	921.84	1,046.39
	Net cash flow generated from/(used in) investing activities (B)	(15,286.42)	(870.29)
C	Cash flow from financing activities :		
	Repayment of non-current borrowings	(12,868.90)	(15,469.79)
	Proceeds from non-current borrowings	10,096.32	25,064.00
	Payment of principal portion of lease liabilities	(376.05)	(219.49)
	Payment of interest portion of lease liabilities	(136.66)	(68.73)
	Proceeds from/(Repayments of) current borrowings (net)	8,272.58	(671.42)
	Interest paid	(9,317.78)	(8,434.61)
	Net cash flow generated from/(used in) financing activities (C)	(4,330.49)	199.96
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	2,712.98	4,482.62
	Cash and cash equivalents at the beginning of the year	6,410.33	1,927.71
	Cash and cash equivalents at the end of the year	9,123.31	6,410.33

Note : 2.1

The above audited consolidated cash flow statement has been prepared under the "Indirect Method" set out in Indian Accounting Standard (Ind AS 7) "Statement of Cash Flows" prescribed under section 133 of the Companies Act, 2013.



Notes:

3. The above audited consolidated financial results for the quarter and year ended March 31, 2026 have been prepared in accordance with Indian Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and the Companies (Indian Accounting Standard) Amendment Rules, 2016.
4. The above audited consolidated financial results for the quarter and year ended March 31, 2026 have been prepared as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 and is audited by the statutory auditors of the Company. The said results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on May 20, 2026.
5. 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.
6. 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.
7. Against certain trade receivables, other exposures and contract assets gross amount of INR 5,492.76 Lakhs as on March 31, 2026, 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 audited consolidated financial results.
8. The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year upto March 31, 2026/ March 31, 2025 and the unaudited published year-to-date figures upto December 31, 2025/ December 31, 2024 being the date of the end of the third quarter of the financial year, which were subject to a limited review.



Place: Mumbai
Date: May 20, 2026

For and on behalf of the Board of Directors of
Capacite Infraprojects Limited

Rohit Katyal
Executive Chairman
DIN: 00252944



Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026
[See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]


I.	Sl. No.	Particulars	Consolidated Audited Figures (as reported before adjusting for qualifications) Rs. In lakhs	Adjusted Figures (audited figures after adjusting for qualifications) Rs. In lakhs *
	1.	Turnover / Total income	2,64,363.06	2,64,363.06
	2.	Total Expenditure	2,39,101.45	2,39,101.45
	3.	Net Profit / (Loss)	19,309.27	19,309.27
	4.	Earnings Per Share	22.82	22.82
	5.	Total Assets	3,92,228.28	3,92,228.28
	6.	Total Liabilities	2,01,038.67	2,01,038.67
	7.	Net Worth (Total Equity)	1,91,189.61	1,91,189.61
	8.	Any other financial item(s) (as felt appropriate by the management) Exceptional Items		
	<p>* The Group had long outstanding Trade Receivables of INR 1,155.93 Lakhs recoverable from one party which was earlier admitted 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 however 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. Pending the outcome of the matter, no adjustments have been made in the Consolidated Financial Results as on and for the year ended 31 March 2026 since the Group believes that there is no adverse impact and is confident of a favourable outcome based on prior approval of its claim.</p>			
II.	<u>Audit Qualification (each audit qualification separately):</u>			
	a.	Details of Audit Qualification:	Qualification on Trade Receivable	
	b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion		
	c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing Qualification has been carrying since results for the quarter and period ended September 30, 2023		
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: N.A.		
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:		
		(i) Management's estimation on the impact of audit qualification: N.A. <u>Management view :</u> 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. Further above note has been disclosed in SEBI LODR results.		
		(ii) If management is unable to estimate the impact, reasons for the same: N.A. Refer note e (i) above		
		(iii) Auditors' Comments on (i) or (ii) above: <u>Qualification included by Auditor in Audit Report as per SEBI LODR:</u> As described in Note 6 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 opinion in respect of this matter for the quarter and financial year ended March 31, 2025. This matter was also modified in our review report for the quarter ended December 31, 2025.		



Statement on Impact of Audit Qualifications (for audit report with modified opinion)
submitted along-with Annual Audited Financial Results - (Consolidated)

III. Signatories:

• Managing Director - Mr. Rahul Katyal



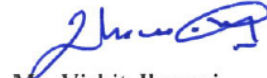
• CFO - Mr. Rajesh Das



• Audit Committee Chairman - Mr. Kartik Rawal



• Statutory Auditor - For M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration: 105047W/W101187



Mr. Vishit Jhaveri
Partner
M No. - 105562



Place: Mumbai
Date: May 20, 2026

Independent Auditor's Report

To the Board of Directors of Capacit'e Infracore Limited

Report on the Audit of the Standalone Annual Financial Results

Qualified Opinion

We have audited the accompanying standalone annual financial results of **Capacit'e Infracore Limited** (hereinafter referred to as 'the Company') for the year ended March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the 'Basis for Qualified Opinion' paragraph below, the aforesaid Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit, and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Qualified Opinion

As described in Note 6 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 opinion in respect of this matter for the quarter and financial year ended March 31, 2025. This matter was also modified in our review report for the quarter ended December 31, 2025.

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the 'Auditor's Responsibilities for the Audit of the standalone financial results' 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in



MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

We draw attention to Note 7 to the Statement in respect of long outstanding trade receivables, contract assets and other exposures amounting to INR 5,492.76 lakhs as at March 31, 2026. 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 standalone financial results.

Our opinion is not modified in respect of this matter.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit, and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Regulation 33 of the Listing Regulations. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company 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.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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



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Tel: +91 22 6974 0200 | LLPIN: ACT-3789

Ahmedabad | Bengaluru | Chandigarh | Chennai | Coimbatore | Goa | Gurugram | Hyderabad | Kochi | Kolkata | Mumbai | Pune www.mska.in

MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

Other Matter

- a) 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.
- b) The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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: 26105562KARQJQ2387



Place: Mumbai

Date: May 20, 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 audited standalone financial results for the quarter and year ended March 31, 2026

(INR in lakhs)

Sr. No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited (refer note 8)	Unaudited	Audited (refer note 8)	Audited	Audited
1	Income					
	a. Revenue from operations	59,985.90	55,481.04	59,377.09	2,23,565.44	2,18,875.54
	b. Other income	11.60	438.64	3,302.65	1,838.71	5,611.29
	Total Income	59,997.50	55,919.68	62,679.74	2,25,404.15	2,24,486.83
2	Expenses					
	a. Cost of material consumed	20,000.52	20,296.77	24,221.09	79,803.33	80,618.19
	b. Purchase of traded goods	2,909.19	1,609.98	1,044.17	5,813.16	5,138.38
	c. Increase/(Decrease) in inventory of traded goods	105.38	(149.12)	312.71	(146.43)	296.28
	d. Construction expenses	16,277.33	14,390.33	15,059.10	62,712.40	61,396.57
	e. Employee benefit expenses	4,880.61	4,605.37	4,132.76	18,221.23	14,538.99
	f. Finance costs	2,534.12	2,403.75	2,469.66	9,634.78	9,332.50
	g. Depreciation and amortisation expenses	2,651.40	2,281.07	2,552.83	9,778.80	9,433.55
	h. Other expenses	4,580.99	4,418.61	6,247.79	15,976.32	19,845.96
	Total expenses	53,939.54	49,856.76	56,040.11	2,01,793.59	2,00,600.42
3	Profit before tax (1-2)	6,057.96	6,062.92	6,639.63	23,610.56	23,886.41
4	Tax expense					
	a. Current tax	714.55	1,555.27	2,094.14	5,407.69	7,174.23
	b. Current tax in respect of earlier years	(1,976.36)	-	-	(1,976.36)	-
	c. Deferred tax charge/(credit)	817.26	(5.59)	(436.51)	615.79	(1,366.25)
	d. Deferred tax relating to earlier years	1,976.36	-	-	1,976.36	-
	Total tax expenses	1,531.81	1,549.68	1,657.63	6,023.48	5,807.98
5	Net profit after tax (3-4)	4,526.15	4,513.24	4,982.00	17,587.08	18,078.43
6	Other comprehensive income/(expenses)					
	Items that will not be subsequently reclassified to statement of profit and loss:					
	a. Remeasurements gains/(losses) on defined benefit plans	(72.11)	(25.41)	58.01	(201.85)	(116.49)
	b. Income tax on (a) above	18.15	6.39	(14.60)	50.80	29.32
	Total other comprehensive income/(loss)	(53.96)	(19.02)	43.41	(151.05)	(87.17)
7	Total comprehensive income for the period (5+6)	4,472.19	4,494.22	5,025.41	17,436.03	17,991.26
8	Paid up equity share capital (Face value: INR 10/- each)	8,460.40	8,460.40	8,460.40	8,460.40	8,460.40
9	Other equity				1,78,433.77	1,60,997.74
10	Basic and Diluted earning per share (not annualised for quarters)	5.35	5.33	5.89	20.79	21.37



**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

Note : 1

Audited Standalone Statement of Assets and Liabilities

(INR in lakhs)

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
A - Assets		
1) Non-current assets		
(a) Property, plant and equipment	63,634.87	56,822.38
(b) Capital work-in-progress	3,164.61	228.13
(c) Intangible assets	188.55	211.35
(d) Intangible assets under development	135.15	37.00
(e) Right-of-use assets	1,121.62	876.61
(f) Financial assets		
(i) Investments	715.98	292.06
(ii) Trade receivables	6,801.34	5,731.47
(iii) Other financial assets	3,918.97	7,046.61
(g) Non-current tax assets (net)	-	56.25
(h) Contract assets	24,514.50	-
(i) Other non-current assets	4,910.40	5,878.43
Total non-current assets	1,09,105.99	77,180.29
2) Current assets		
(a) Inventories	12,876.29	8,798.78
(b) Contract assets	1,02,746.33	1,11,169.46
(c) Financial assets		
(i) Trade receivables	1,03,924.73	1,04,459.20
(ii) Cash and cash equivalents	9,015.53	6,268.73
(iii) Bank balances other than (ii) above	7,241.56	2,978.57
(iv) Other financial assets	12,443.45	8,482.13
(d) Other current assets	11,568.84	11,942.30
Total current assets	2,59,816.73	2,54,099.17
3) Non-current assets held for sale	3,963.01	6,519.67
Total Assets (1+2+3)	3,72,885.73	3,37,799.13



Note : 1

Audited Standalone Statement of Assets and Liabilities

(INR in lakhs)

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
B - Equity and Liabilities		
1) Equity		
(a) Equity share capital	8,460.40	8,460.40
(b) Other equity	1,78,433.77	1,60,997.74
Total Equity	1,86,894.17	1,69,458.14
2) Liabilities		
Non-current liabilities		
(a) Contract liabilities	8,776.42	7,522.27
(b) Financial liabilities		
(i) Borrowings	12,865.87	14,905.74
(ii) Lease liabilities	700.50	493.57
(iii) Other financial liabilities	4,859.12	4,374.29
(c) Provisions	78.97	104.05
(d) Deferred tax liabilities (net)	7,105.61	4,564.26
Total non-current liabilities	34,386.49	31,964.18
Current liabilities		
(a) Contract liabilities	22,778.24	17,046.36
(b) Financial liabilities		
(i) Borrowings	34,310.70	26,760.30
(ii) Lease liabilities	443.64	398.80
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	4,566.00	2,716.88
- Total outstanding dues of trade payables other than micro enterprises and small enterprises	78,871.93	78,221.92
(iv) Other financial liabilities	4,506.61	3,066.03
(c) Provisions	1,223.81	922.81
(d) Current tax liabilities (net)	1,615.20	4,965.88
(e) Other current liabilities	3,288.94	2,277.83
Total current liabilities	1,51,605.07	1,36,376.81
Total Liabilities	1,85,991.56	1,68,340.99
Total Equity and Liabilities (1+2)	3,72,885.73	3,37,799.13



Note : 2

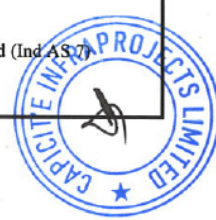
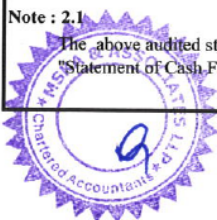
Audited Standalone Cash Flow Statement

(INR in lakhs)

Sr No	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
		Audited	Audited
A	Cash flow from operating activities :		
	Profit/(Loss) before tax for the year	23,610.56	23,886.41
	Adjustment to reconcile profit before tax to net operating cash flows:		
	Depreciation and amortisation expenses	9,778.80	9,433.55
	Finance costs	9,634.78	9,332.50
	Impairment allowance for trade receivables & contract assets (including bad debts)	5,792.89	8,928.82
	Rental income	-	(15.81)
	Profit on sale of property, plant and equipment and assets held for sale (net)	(333.86)	(10.24)
	Unrealized foreign exchange gain	(8.72)	-
	Fair value gain on financial assets at fair value through profit and loss	(21.68)	(4.17)
	Bad debt recovery	-	(959.97)
	Liabilities written back	-	(2,577.84)
	Sundry balances written off	246.67	2,282.50
	Interest income	(1,078.29)	(981.02)
	Operating profit before working capital changes	47,621.15	49,314.73
	Changes in working capital :		
	Adjustments for (increase)/decrease in operating assets :		
	(Increase)/Decrease in trade receivables	(7,309.22)	(58,272.95)
	(Increase)/Decrease in inventories	(4,077.51)	2,308.17
	(Increase)/Decrease in other assets, other financial assets and contract assets	(19,821.99)	12,698.33
	Adjustments for increase/(decrease) in operating liabilities :		
	Increase/(Decrease) in trade payables	3,500.38	6,084.25
	Increase/(Decrease) in provisions	74.07	49.31
	Increase/(Decrease) in other liabilities, other financial liabilities and contract liabilities	9,271.85	(3,310.07)
	Cash flow from operating activities	29,258.73	8,871.77
	Direct taxes paid (net of refunds)	(6,901.36)	(4,047.47)
	Net cash flow generated from/(used in) operating activities (A)	22,357.37	4,824.30
B	Cash flow from investing activities :		
	Purchase of property, plant and equipment and intangible assets (including CWIP, capital advances and assets held for sale)	(17,483.56)	(10,109.81)
	Proceeds from sale of property, plant and equipment	342.25	722.77
	Investment in mutual fund	-	(202.19)
	Proceeds from sale of assets held for sale	2,506.50	-
	Investments	(402.24)	-
	Proceeds from maturity of/(Investment in) fixed deposits (net)	(1,170.67)	7,886.20
	Rent received	-	15.81
	Interest received	921.84	1,046.39
	Net cash flow generated from/(used in) investing activities (B)	(15,285.88)	(640.83)
C	Cash flow from financing activities :		
	Repayment of non-current borrowings	(12,868.90)	(15,469.79)
	Proceeds from non-current borrowings	10,096.32	25,064.00
	Payment of principal portion of lease liabilities	(376.05)	(219.49)
	Payment of interest portion of lease liabilities	(136.66)	(68.73)
	Proceeds from/(Repayments of) current borrowings (net)	8,272.58	(671.42)
	Interest paid	(9,311.98)	(8,434.61)
	Net cash flow generated from/(used in) financing activities (C)	(4,324.69)	199.96
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	2,746.80	4,383.43
	Cash and cash equivalents at the beginning of the year	6,268.73	1,885.30
	Cash and cash equivalents at the end of the year	9,015.53	6,268.73

Note : 2.1

The above audited standalone cash flow statement has been prepared under the "Indirect Method" set out in Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows" prescribed under section 133 of the Companies Act, 2013.



Notes:

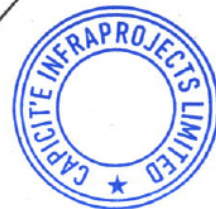
3. The above audited standalone financial results for the quarter and year ended March 31, 2026 have been prepared in accordance with Indian Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and the Companies (Indian Accounting Standard) Amendment Rules, 2016.
4. The above audited standalone financial results for the quarter and year ended March 31, 2026 have been prepared as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 and is audited by the statutory auditors of the Company. The said results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on May 20, 2026.
5. 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.
6. 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.
7. Against certain trade receivables, other exposures and contract assets gross amount of INR 5,492.76 Lakhs as on March 31, 2026, 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 audited standalone financial results.
8. The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year upto March 31, 2026/ March 31, 2025 and the unaudited published year-to-date figures upto December 31, 2025/ December 31, 2024 being the date of the end of the third quarter of the financial year, which were subject to a limited review.



Place: Mumbai
Date: May 20, 2026

For and on behalf of the Board of Directors of
Capacite Infraprojects Limited

Rohit Katyal
Executive Chairman
DIN: 00252944



Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026
[See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sl. No.	Particulars	Standalone Audited Figures (as reported before adjusting for qualifications) Rs. In lakhs	Adjusted Figures (audited figures after adjusting for qualifications) Rs. In lakhs*
	1.	Turnover / Total income	2,25,404.15	2,25,404.15
	2.	Total Expenditure	2,01,793.59	2,01,793.59
	3.	Net Profit / (Loss)	17,587.08	17,587.08
	4.	Earnings Per Share	20.79	20.79
	5.	Total Assets	3,72,885.73	3,72,885.73
	6.	Total Liabilities	1,85,991.56	1,85,991.56
	7.	Net Worth (Total Equity)	1,86,894.17	1,86,894.17
	8.	Any other financial item(s) (as felt appropriate by the management) Exceptional Items		

* The Company had long outstanding Trade Receivables of INR 1,155.93 Lakhs recoverable from one party which was earlier admitted 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 however 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. Pending the outcome of the matter, no adjustments have been made in the Standalone Financial Results as on and for the year ended 31 March 2026 since the Company believes that there is no adverse impact and is confident of a favourable outcome based on prior approval of its claim.

II.

Audit Qualification (each audit qualification separately):

- a. **Details of Audit Qualification:** Qualification on Trade Receivable
- b. **Type of Audit Qualification :** Qualified Opinion / Disclaimer of Opinion / Adverse Opinion
- c. **Frequency of qualification:** Whether appeared first time / repetitive / since how long continuing
Qualification has been carrying since results for the quarter and period ended September 30, 2023
- d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:** N.A.
- e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**

(i) Management's estimation on the impact of audit qualification:

Management view:

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. The Statutory Auditors have expressed modified opinion in respect of this matter.

Further above note has been disclosed in SEBI LODR results.

(ii) If management is unable to estimate the impact, reasons for the same:

Refer note e (i) above

(iii) Auditors' Comments on (i) or (ii) above:

Qualification included by Auditor in Audit Report as per SEBI LODR:

As described in Note 6 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.

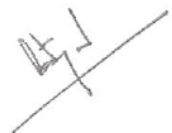
The predecessor auditor had modified their opinion in respect of this matter for the quarter and financial year ended March 31, 2025. This matter was also modified in our review report for the quarter ended December 31, 2025.



Statement on Impact of Audit Qualifications (for audit report with modified opinion)
submitted along-with Annual Audited Financial Results - (Standalone)

III. Signatories:

• Managing Director - Mr. Rahul Katyal



• CFO - Mr. Rajesh Das



• Audit Committee Chairman - Mr. Kartik Rawal



• Statutory Auditor - For M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration: 105047W/W101187



Mr. Vishit Jhaveri
Partner
M No. - 105562



Place: Mumbai
Date: May 20, 2026

Annexure-B

Details w.r.t. to re-appointment of Mr. Subir Malhotra (DIN: 05190208) as Whole Time Director

Particulars	Details
Reason for Change viz. appointment , re-appointment, resignation, removal, death or otherwise;	Re-appointment of Mr. Subir Malhotra (DIN: 05190208) as Whole Time Director, liable to retire by rotation.
Date of appointment /re-appointment/ cessation (as applicable) & term of appointment /re-appointment	<u>Date of re-appointment</u> May 20, 2026 <u>Term of re-appointment</u> Re-appointment for a further period of five (5) years, commencing from November 01, 2026, till October 31, 2031, subject to the approval of members at the forthcoming 14 th Annual General Meeting.
Brief profile (in case of appointment);	Provided below
Disclosure of Relationship between directors (in case of appointment of a director)	Mr. Malhotra is not related to any other director of the Company.

Brief Profile



Mr. Subir Malhotra

Aged 60 years

Subir Malhotra is a founding member and key promoter of the Company. He was associated with the Company since incorporation i.e. August 09, 2012

He holds a Bachelor's degree in Civil Engineering from the renowned Birla Institute of Technology & Science, Pilani (Rajasthan). With over three decades of industry experience, he leads Business Development and Operations across the Company's pan-India presence, driving growth and operational efficiency nationwide. His strategic leadership has been pivotal in the Company's ongoing expansion and successful project delivery, firmly establishing its reputation as one of the leaders in India's construction sector.

Details of re-appointment of Cost Auditors

Particulars	Details
Reason for Change viz. appointment , re-appointment, resignation, removal, death or otherwise;	Re-appointment of M/s. Y. R. Doshi & Associates, Cost Accountants (Firm Registration No. 000286) as Cost Auditors of the Company.
Date of appointment /re-appointment/ cessation (as applicable) & term of appointment /re-appointment;	<u>Date of re-appointment</u> May 20, 2026 <u>Term of re-appointment</u> FY 2026-27
Brief profile (in case of appointment);	M/s Y.R. Doshi & Associates, Cost Accountants was established in 2011. The Firm has wide experience in the field of Cost Auditing, MIS System Development, Statutory Compliance System Audit & Professional Analysis etc.
Disclosure of Relationship between directors (in case of appointment of a director)	Not Applicable

Details of re-appointment of Internal Auditors

Particulars	Details
Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Re-appointment of M/s. Ernst & Young LLP, Chartered Accountants as Internal Auditors of the Company
Date of appointment/ re-appointment/ cessation (as applicable) & term of appointment/ re-appointment;	<u>Date of re-appointment</u> May 20, 2026 <u>Term of re-appointment</u> FY 2026-27
Brief profile (in case of appointment/re-appointment)	Ernst & Young LLP is a firm in India which provides services in the fields of audit and assurance, tax and regulatory, transaction advisory and consulting keeping in mind the regulatory and commercial environment within which the Firm's clientele operate.
Disclosure of Relationship between directors (in case of appointment of a director)	Not Applicable