CMM INFRAPROJECTS LTD.
CIN - L45201MP2006PLC018506
110-111, DM Tower, Lala Banarsilal Dawar Marg,
New Palasia, Indore - 452016
Email : cmm.projectoperations@gmail.com

30 May, 2026

To,

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

Ref: Symbol: CMMIPL

Sub: **Outcome of Board Meeting – Audited Financial Results for the half year and financial year ended 31st March 2026.**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform that the Board of Directors of the Company at its meeting held today approved and taken on record the following:

1. Audited Financial Results of the Company for the half year and financial year ended 31st March 2026 along with the Report of the Statutory Auditors thereon.

   Statement on impact of audit qualifications on Audited Financial year ended 31st March 2026 is enclosed herewith as **Annexure I.**

The Meeting of the Board of Directors commenced at 05:00 P.M. and concluded at 11:30 P.M.

The above is for your information and record.

Thanking you,

Yours Faithfully,
For CMM Infraprojects Limited

CMM Infraprojects Ltd. INDORE

Durga Goyal
Company Secretary & Compliance Officer

Independent Auditor's Report on the Audited financial results of CMM Infraprojects Limited for the year ended March 31, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligation's and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors of CMM Infraprojects Limited

Report on the audit of the Financial Results

Qualified of Opinion

We were engaged to audit the accompanying yearly financial results of **CMM Infraprojects Limited** ("the company") **year ended March 31, 2026,** 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. Gives a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, except points mentioned in qualified opinion para in conformity with Accounting Standard.

Basis for Qualified of Opinion

As stated in Note 2 of the financial results, the approved Resolution Plan envisages cancellation of certain equity shares held by the promoters and consequential reduction/restructuring of the Company's equity share capital. However, due to differences between the promoter and public shareholding pattern considered in the Hon'ble NCLT Order dated November 11, 2024 and the actual shareholding pattern as on the said date, the Company has sought rectification/clarification from the Hon'ble NCLT. Pending disposal of the rectification application and issuance of the consequential order by the Hon'ble NCLT, the Company has not accounted for the proposed cancellation and reduction of equity share capital in the financial statements. Accordingly, we were unable to determine the extent of cancellation/reduction required and its consequential impact on the Equity Share Capital, Securities Premium, and related disclosures in the financial statements.

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Emphasis of Matter

a) We draw attention to Note 3 to the financial results, which disclose that during the year, pursuant to the Resolution Plan approved by the Hon'ble National Company Law Tribunal (NCLT), the Company has written off various liabilities and assets as part of the Corporate Insolvency Resolution Process (CIRP). The net gain arising on account of such write-offs, being the excess of liabilities extinguished over assets written off, aggregating to Rs. 2,125.82 Lakhs, has been recognized and classified as an Exceptional Item in the Statement of Profit and Loss for the year.

b) We draw attention to Note 4 of the financial results which disclosed that the Company has recognized Interest Receivable amounting to Rs 44.93 Lakhs from a Bank. The aforesaid interest receivable is currently under dispute. However, as at the year-end, no legal proceedings or formal action has been initiated by the Company to recover the disputed amount. In the absence of any concrete steps taken towards recovery, we are unable to ascertain the recoverability of the said receivable and its consequent impact on the carrying value of the asset and the profit/loss for the year.

Our opinion is not qualified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Except for the matters described in the Basis for Qualified Opinion section above, we have determined that there are no other key audit matters to be communicated in our report.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net loss and other financial information of the Company in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that

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give a true and fair view and is free from material misstatement, whether due to fraud or error.

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

The Management and the Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the 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 financial 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 through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to 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 in the Statement by the Management and the Board of Directors.
- Conclude on the appropriateness of the Management and 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

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may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 Company to cease to continue as a going concern.

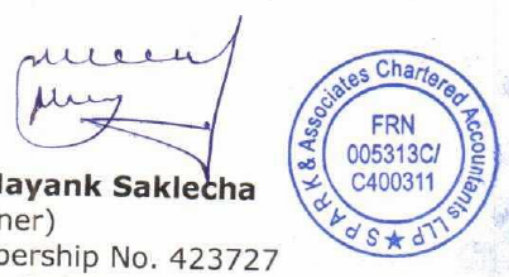
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

Unique Document Identification Number (UDIN) for this document 26423727GQEFPR3454.

For **SPARK & Associates Chartered Accountants LLP**
Chartered Accountants
Firm Reg No. 005313C / C400311



CA Mayank Saklecha
(Partner)
Membership No. 423727
Place: Indore
Date: May 30, 2026

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with qualified opinion) submitted along-with Annual audited Financial Results

Statement on Impact of Audit Qualifications for the Half Year and Year ended March 31, 2026

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)(₹ in Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications)(₹ in Lakhs)
	1.	Turnover / Total income	4,331.52	4331.52
	2.	Total Expenditure	6,329.92	6329.92
	3.	Exceptional Items	(2,125.82)	(2,125.82)
	4.	Net Profit/(Loss)	127.42	127.42
	5.	Earnings Per Share	6.57	6.57
	6.	Total Assets	5,554.71	5554.71
	7.	Total Liabilities	5,554.71	5554.71
	8.	Net Worth	3,938.47	3938.47

II. Audit Qualification (each audit qualification separately):

(a) The Company could not cancel Equity shares held by Promoters and reduce equity share capital of the public shareholders because of difference in Promoter and Public shareholding as per Hon'ble NCLT order and Actual shareholding as on Date of Honorable NCLT Order (i.e. November 11, 2024). The Company has applied to Hon'ble NCLT for rectification in the Order. Since the Hon'ble NCLT has reserved the order but the order is awaited, we are unable to determine the quantum of Cancellation and Reduction in Equity share capital.

a. **Type of Audit Qualification :** Qualified Opinion

b. **Frequency of qualification:** First time for all the qualification.

c. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA**

d. **For Audit Qualification(s) where the impact is not quantified by the auditor:** 1. with respect to II.(a) the management view is: The management has filed an IA before Hon'ble National Company Law Tribunal Indore Bench to seek clarity on the capital structuring matter, this qualification doesn't have any financial impact. Due effect as per order of NCLT will be given after receipt of the order on this issue.

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

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

(iii) **Auditors' Comments on (i) or (ii) above:** Refer 'Basis for Qualified Opinion' in our audit report.

III. Signatories:

• CEO & WTD	
• CFO	
• Chairman Audit Committee	
• Statutory Auditor	For SPARK & ASSOCIATES Chartered Accountant LLP Chartered Accountants Firm Registration No. 005313C/C400311 CA Mayank Saklecha Partner Membership No. 423727
Place:	Indore
Date:	May 30, 2026

SPARK & Associates Chartered Accountants LLP FRN 005313C/C400311

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AUDITED FINANCIAL RESULTS FOR THE FINANCIAL YEAR ENDED 31.03.2026

(₹ In Lakhs)

	Particulars	Half Year Ended			Year Ended	
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
	(Refer Notes Below)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Net Sales/ Income From Operations	2,066.85	2,083.85	1,851.40	4,150.70	4,609.68
II	Other Income	177.03	3.79	85.15	180.82	120.32
III	**Total Revenue (I+II)**	**2,243.88**	**2,087.64**	**1,936.55**	**4,331.52**	**4,730.00**
IV	**Expenses**	-	-	-		
	(a) Contract Purchase & Expenses	1,975.89	2,043.38	1,754.36	4,019.27	4,401.45
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(54.22)	(26.47)	(9.82)	(80.69)	(9.82)
	(c) Employee benefits expense	55.39	46.39	63.09	101.78	117.24
	(d) Depreciation and Amortisation Expense	1.71	0.98	0.38	2.69	73.45
	(e) Finance Cost	(3.43)	6.79	(0.65)	3.36	14.82
	(f) Other Expenses	2,233.97	49.54	59.95	2,283.51	98.12
	Total Expenses (IV)	**4,209.31**	**2,120.61**	**1,867.31**	**6,329.92**	**4,695.26**
V	**Profit / (Loss) before exceptional items and extraordinary items and tax (III-IV)**	**(1,965.43)**	**(32.97)**	**69.24**	**(1,998.40)**	**34.74**
VI	Exceptional Items (Income)/Loss	(2,125.82)	-	-	(2,125.82)	
VII	**Profit / (Loss) before extra ordinary items and tax (V-VI)**	**160.39**	**(32.97)**	**69.24**	**127.42**	**34.74**
VIII	Extraordinary Items	-	-	-		
IX	**Profit / (Loss) before tax expense(VII-VIII)**	**160.39**	**(32.97)**	**69.24**	**127.42**	**34.74**
X	**Tax expense:**					
	(1) Current Tax	-	-	-	-	-
	(2) Earlier Year Tax	-	-	-	-	-
	(3) Deferred Tax (Income)/Loss	(855.95)	(46.46)	11.65	(902.41)	4.18
XI	**Profit /(Loss) for the period from Continuing Operations (IX-X)**	**1,016.34**	**13.49**	**57.58**	**1,029.83**	**30.56**
XII	**Profit /(Loss) from Discontinuing Operations**	-	-	-	-	-
XIII	Tax expense of Discontinuing Operations	-	-	-	-	-
XIV	**Profit/ (Loss) from Discontinuing Operations after Tax Expenses (XII-XIII)**	**1,016.34**	**13.49**	**57.58**	**1,029.83**	**30.56**
XV	**Profit/ (Loss) for the Period (XI+XIV)**	**1,016.34**	**13.49**	**57.58**	**1,029.83**	**30.56**
XVI	**Paid-up Equity Share Capital (Face Value of Rs. 10/- each)**	**1,567.33**	**1,567.33**	**1,567.33**	**1,567.33**	**1,567.33**
XVII	**Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year**				**2,371.14**	**1,341.31**
XVIII	**Earning per Equity Share (In Rs.)**					
	(a) Basic	6.48	0.09	0.36	6.57	0.19
	(b) Diluted	6.48	0.09	0.36	6.57	0.19

P A R K & Associates Chartered Accountants LLP FRN 005313C/ C400311

Rekha Vidhan Chawla
Chief Financial Officer

Durga Goyal
Company Secretary & Compliance Officer

Tanay Maheshwari
Whole Time Director & Chief Executive Officer
DIN: 10850207

For and on Behalf of Board of Directors of
For CMM Infraprojects Limited

Shobha Lohia
Non- Executive Director
DIN: 10850211

Place: Indore

Date: 30th May, 2026

CMM INFRAPROJECTS LIMITED

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STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2026

(₹ In Lakhs)

Sr. No.	Particulars	As at 31-03-2026 (Audited)	As at 31-03-2025 (Audited)
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
(a)	Share Capital	1,567.33	1,567.33
(b)	Reserves and surplus	2,371.14	1,341.31
(c)	Money received against share warrants		
	Sub-total - Shareholders' Funds	**3,938.47**	**2,908.64**
2	Share application money pending allotment		
3	**Non-current liabilities**		
(a)	Long-term borrowings	-	930.43
(b)	Deferred tax liabilities (net)	-	-
(c)	Other long-term liabilities	1,420.77	1,399.00
(d)	Long-term provisions	4.93	5.54
	Sub-total - Non-Current Liabilities	**1,425.70**	**2,334.97**
4	**Current liabilities**		
(a)	Short-term borrowings	7.99	6,158.18
(b)	Trade payables		
	(a) total outstanding dues of Micro, Small & Medium Enterprises and	26.47	-
	(b) total outstanding dues of creditors other than Micro, Small & Medium Enterprises	19.83	1,523.34
(c)	Other current liabilities	126.16	1,178.44
(d)	Short-term provisions	10.09	313.16
	Sub-total - Current Liabilities	**190.54**	**9,173.12**
	TOTAL - EQUITY AND LIABILITIES	**5,554.71**	**14,416.73**
B	**ASSETS**		
1	**Non-current assets**		
(a)	Property, Plant & Equipment & Intangible		
	(i)Tangible Assets	10.51	531.26
	(ii) Intangible assets	-	-
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	-
(b)	Goodwill on consolidation	-	-
(c)	Non-current investments	43.73	45.16
(d)	Deferred tax assets (net)	902.41	7.11
(e)	Long-term loans and advances	-	1,463.20
(f)	Other non-current assets	1,318.94	1,475.42
	Sub-total - Non-Current Assets	**2,275.59**	**3,522.15**
2	**Current assets**		
(a)	Current investments	-	-
(b)	Inventories	232.96	3,539.72
(c)	Trade receivables	2,587.87	5,424.44
(d)	Cash and cash equivalents	12.94	18.14
(e)	Bank Balance other than Cash & Cash Equivalents	20.03	407.80
(f)	Short-term loans and advances	16.16	777.04
(g)	Other current assets	409.16	727.43
	Sub-total - Current Assets	**3,279.12**	**10,894.57**
	TOTAL-ASSETS	**5,554.71**	**14,416.73**

For and on Behalf of Board of Directors of
For CMM Infraprojects Limited

P.K. & Associates Chartered Accountants LLP FRN 005313C/C400311

Rekha Vidhan Chawla	Durga Goyal	Tanay Maheshwari	Shobha Lohia
Chief Financial Officer	Company Secretary & Compliance Officer	Chief Executive Officer &Whole Time Director DIN: 10851260	Non - Executive Director DIN: 10850211

Place: Indore

Date: 30th May, 2026

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CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 31.03.2026

(₹ In Lakhs)

	Particulars	Year Ended 31-03-2026 (Audited)	Year Ended 31-03-2025 (Audited)
A	**Cash Flow from Operating Activities**		
	Profit before taxation	127.42	34.74
	Adjustment for:		
	Depreciation/ Amortization	2.69	73.45
	Exceptional Item	(2,125.82)	-
	Interest Income	(8.18)	(56.12)
	Finance Cost	3.36	14.82
	Provision for doubtful Debts	2167.93	(61.09)
	Loss on acturial Valuation	2.40	2.85
	Cash generated from operations before working capital changes	**169.80**	**8.65**
	Adjustment for: Changes in Working Capital		
	(Increase)/ Decrease in inventories	(80.69)	(9.82)
	(Increase)/ Decrease trade receivables	627.70	724.17
	(Increase)/ Decrease short term loans and Advances	427.56	220.57
	(Increase)/ Decrease in other current asset	198.06	(96.41)
	(Increase)/ Decrease in other non current asset	1,811.50	(192.67)
	(Increase)/ Decrease in trade payable	(1,435.77)	(830.79)
	(Increase)/ Decrease in other current liability	60.73	(56.61)
	(Increase)/ Decrease short term provisions	(274.40)	(1.31)
	Changes in Other Long Term Prov	(0.61)	2.26
	Changes in Other Non Current Liability	44.71	223.12
	Cash generated from/ (used in) operations	**1,548.59**	**(8.81)**
	Direct tax paid	-	-
	Net cash from/ (used in) Operating Activities (A)	**1,548.59**	**(8.81)**
B	**Cash Flow from Investing Activities**		
	Margin Money-Fixed Deposit & Deposit held as BG	387.77	30.93
	Net proceed from Purchases / Sales of Fixed Assets	(8.64)	(3.63)
	Interest received	8.18	56.12
	(Purchsae)/ Sale of Investment	1.44	-
	Changes in Long term loans and advances	1,463.20	2.57
	Net cash from/ (used in) Investing Activities (B)	**1,851.95**	**85.99**
C	**Cash Flow from Financing Activities**		
	Interest Cost	(3.36)	(14.82)
	Changes in Long Term Borrowing	(330.55)	-
	Changes in Short Term Borrowing	(3,071.83)	(394.27)
	Net cash from/ (used in) Financing Activities (C)	**(3,405.74)**	**(409.09)**
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	**(5.20)**	**(331.91)**
	Cash and Cash Equivalents at the beginning of the year	18.14	350.05
	Cash and Cash Equivalents at the end of the year	**12.94**	**18.14**
	Components of Cash and Cash Equivalents at the end of the year		
	Cash in Hand	-	0.03
	Balance with Scheduled Banks		
	Current Account	12.94	18.11
	TOTAL	**12.94**	**18.14**

P.K. & Associates Chartered Accountants LLP FRN 005313C/C400311

For and on Behalf of Board of Directors of
For CMM Infraprojects Limited

Rekha Vidhan Chawla	Durga Goyal	Tanay Maheshwari	Shobha Lohia
Chief Financial Officer	Company Secretary & Compliance Officer	C.E.O &W.T.D.	Non-Executive Director
		DIN: 10851260	DIN: 10850211

Place: Indore

Date: 30th May, 2026

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Notes to the Financial Results for the year ended March 31, 2026

1. The above audited Financial Results for the half year ended on 31-03-2026 and year ended 31-03-2026 with qualified opinion report have been reviewed by audit committee and approved and taken on record by the Board of Directors of the Company in its meeting held on 30-05-2026.

2. **CORPORATE INSOLVENCY RESOLUTION PROCESS**

An application was filed for the initiation of Corporate Insolvency Resolution Process ("CIRP") under Section 9 of the Insolvency and Bankruptcy Code, 2016 ("IBC") against CMM Infraprojects Limited ("the Company") before the Hon'ble National Company Law Tribunal, Indore Bench ("NCLT"), with a prayer to commence the CIRP. The Hon'ble NCLT vide its order dated 15.12.2022 admitted the said application for initiation of CIRP against the Company. Further, the Hon'ble NCLT gave orders for the appointment of CA Naveen Khandelwal as the Interim Resolution Professional ("IRP") to perform all the functions as per the IBC and that the management of the Company shall vest in the IRP, however in the fourth COC meeting dated 09.03.2023, Mr. Satyendra Prasad Khorania appointed as the Resolution Professional (RP), and the Hon'ble NCLT vide order dated 27.04.2023 confirmed the said appointment. The NCLT order also provided for a moratorium with effect from 15.12.2022 till the completion of the CIRP under the IBC, or until the Hon'ble NCLT approves the resolution plan or passes an order for liquidation of the company, whichever is earlier. Further, in the ongoing CIRP of the Corporate Debtor, the Resolution Professional ("RP") with the approval of Committee of Creditors ("CoC") invited the Expression of Interest (EOI) in Form G on 23.05.2023 from the Potential Resolution Applicants ("PRAs") to submit the Resolution Plan. Thereafter, the RP has received Resolution Plans from the Resolution Applicants. Subsequently, the CoC has approved the Resolution Plan submitted by Resolution Applicant in the 12th meeting held on 18.12.2023 and the said Resolution Plan has also been submitted to the Hon'ble NCLT for approval. Further, in the ongoing CIRP of the Corporate Debtor, the Resolution Plan submitted by Effulgence Trading and Service Private Limited & Shree Naivedya Fincom Private limited (Jointly) was approved by Hon'ble NCLT vide order dated 11.11.2024. Accordingly, the Company has come out from the Corporate Insolvency Resolution Process (CIRP). Therefore, as per the order of Hon'ble NCLT, a Monitoring Committee has been constituted to monitor the implementation of Approved Resolution Plan and progress thereof.

As per the Honourable NCLT's order dated 11.11.2024 the promoter's shareholding was stated as 56,23,260 (representing 35.88%) equity shares and public shareholding as 1,00,50,000 (representing 64.12%) equity share of Rs. 10/- each respectively whereas the actual shareholding on 11.11.2024, the promoter's shareholding was 1,63,260 (representing 1.04%) equity shares and public shareholding was 1,55,10,000 (representing 98.96%) equity share of Rs. 10/- each respectively.



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Notes to the Financial Results for the year ended March 31, 2026

This discrepancy was because the promoters group has sold 54,60,000 (representing 34.84%) during CIRP period. Because of this discrepancy, the Company could not cancel promoter's shareholding and reduce public shareholding to 1,60,800 equity shares as per the NCLT Order.

Considering the aforesaid circumstances, the Successful Resolution Applicant ("SRA") of CMM Infraprojects Limited ("Corporate Debtor") filed an Interlocutory Application before the Hon'ble NCLT, Indore on 31.10.2025 seeking appropriate directions for reconstitution of the capital structure and determination of public shareholding pursuant to the approved Resolution Plan. The matter is currently pending adjudication and the final order of the Hon'ble NCLT is awaited as on date. As per the Honourable NCLT's order dated 11.11.2024, the Company has made the payments due as per the implementation schedule of the Resolution Plan.

3. During the year ended March 31, 2026, the Company has written off various liabilities and assets as part of the Corporate Insolvency Resolution Process (CIRP). The net gain arising on account of such write-offs, being the excess of liabilities extinguished over assets written off, aggregating to Rs. 2,125.82 Lakhs, has been recognised and classified as an Exceptional Item in the Statement of Profit and Loss for the year.

4. Interest receivable amounting to Rs. 44.93 Lakhs from a bank is under dispute as at the reporting date. Based on management's assessment and available information, the amount is considered recoverable and has therefore been continued to be recognized as Interest Receivable in the financial statements.

5. The above financial results of the Company for the half year and year ended March 31, 2026 were audited by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

6. The figures for the half year ended March 31, 2026 are the balancing figures between the audited figures for the financial year ended March 31, 2026 and the half year ended September 30, 2026.

7. The Company is engaged in single business segment and hence no break up of revenue is required to be furnished as per AS-17 -'Segment Reporting'.

8. The above financials have been prepared in accordance with Accounting Standards as notified under section 133 of Companies Act, 2013 (the "Act") read with relevant rules issued there under and other recognized accounting principles generally accepted in India as amended from time to time.



CMM INFRAPROJECTS LIMITED
Registered Office: Office No. 110 & 111 in DM Tower, Lala Banarasilal Dawar Marg, New Palasia, Indore (M.P.) - 452016
Website: www.cmminfra.co.in
CIN: L45201MP2006PLC018506

Notes to the Financial Results for the year ended March 31, 2026

9. The previous year/half year figures have been regrouped/rearranged wherever necessary to make them comparable with the current period.

Place: Indore
Date: May 30, 2026

For and on Behalf of Board of Directors of
For CMM Infraprojects Limited

Rekha Vidhan Chawla
(Chief Financial Officer)

Durga Goyal
(Company Secretary & Compliance Officer)

Tanay Maheshwari
(Whole Time Director & CEO) (DIN: 10850207)

Shobha Lohia
(Non- Executive Director)
DIN: 10850211

S P A R K & Associates Chartered Accountants LLP
FRN 005313C/C400311