ERA INFRA
Believe in difference

Ref. No.: EIEL/2026-27/D/71/254

12 November 2026

To

BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers
1st Floor, New Trading Ring
Rotunda Building
Dalal Street, Fort
Mumbai – 400 001

BSE Scrip Code: 530323

National Stock Exchange of India Limited
Listing Department
Exchange Plaza
5th Floor, Plot No. C/1, G- Block
Bandra Kurla Complex
Bandra (E)
Mumbai – 400051

NSE Symbol: ERAINFRA

Sub: Submission of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30 September 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Standalone and Consolidated Financial Results for the quarter and half-year ended 30 September 2026, as approved by the Board of Directors at its Meeting held on 12 November 2026.

The Limited Review Reports issued by the Statutory Auditors of the Company in respect of the aforesaid financial results are also enclosed herewith.

The above Board Meeting commenced at 2:15 P.M. (IST) and concluded at 6:15 P.M. (IST)

Kindly take the above information and enclosed documents on record.

Thanking you.

Yours faithfully,

For and on behalf of
Era Infra Engineering Limited

(Arunima Trigunayat)
Company Secretary
M.No. A38917

SKPAG & CO.
Chartered Accountants
Established Since 2008

1/7, Sai Tirth Tower, Siddharth Nagar
Kopri, Thane East, Maharashtra-400603
Contact No: +91 22 3542 5540
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Independent Auditor's Review Report on Unaudited Quarterly Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors of

Era Infra Engineering Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Era Infra Engineering Limited (the Company) for the quarter and half year ended September 30, 2026 (the Statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).

2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Empasis of matter**

We draw your attention to,

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i. Note 2 to the standalone financial results regarding that during the period ended September 30, 2026, the Company had not prepared quarterly financial results during the financial year 2025-26. Accordingly, the comparative financial information for the quarter and half year ended September 30, 2025 included in these financial results has been compiled by the Management based on the available books of account and financial records of the Company and has neither been subjected to limited review nor audited by the Statutory Auditors. The annual financial statements for the year ended March 31, 2026 have been audited by the Statutory Auditors. The quarterly and half yearly financial results for the current period ended September 30, 2026 have been subjected to limited review by the Statutory Auditors.

ii. Note No. 3 of the standalone financial results regarding as per the approved resolution plan, the Company was required to deposit Rs. 500.00 lakhs towards EPFO claim within two years from the closing date, i.e., by September 5, 2026. However, the Company has not deposited the said full amount within the stipulated period, resulting shortfall of Rs. 494.31 Lakhs till October, 2026. The Company, vide its letter dated June 2, 2026, has requested the EPFO Department to provide the requisite beneficiary details of employees to enable it to deposit the amount in their respective accounts. The matter is presently pending with the EPFO Department. Our conclusion on the Statement is not modified in respect of above stated matter.

6. Other matter

The financial statements of the Company for the year ended March 31, 2026, were audited by the predecessor auditor, who expressed an unmodified opinion on those financial statements vide their audit report dated June 08, 2026. Our conclusion on the current period financial results is not modified in respect of this matter.

For S K P A G & Co.
Chartered Accountants
Firm Registration Number :128940W

C.A. Sandeep Kumar
Partner
Membership No. 551058
UDIN: 26551058XLDBDE4407

Place: Noida
Date: 12-11-2026

Era Infra Engineering Limited

Registered Office: B-292 Chandra Kanta Complex, Shop No. 2 & 3, Near Metro Pillar No. 161, New Ashok Nagar, New Delhi 110096

Corporate Office: C-56/41, Sector 62, Noida, Uttar Pradesh 201301

Corporate Identification No. (CIN) : L74899DL1990PLC041350

Statement of Standalone unaudited financial results for the quarter and half year ended September 30, 2026

Rs. in lakhs except per share data

Sl. No.	Particulars	Quarter Ended			Half year ended		Year Ended
		Sep/26	Jun/26	Sep/25	Sep/26	Sep/25	Mar/26
		(Unaudited)	(Unaudited)	(Unaudited) #	(Unaudited)	(Unaudited) #	(Audited)
	Income						
I	Revenue from operations	2,382.08	2,173.38	93.05	4,555.46	154.85	1,068.21
II	Other income	19.21	271.63	2,208.65	290.84	2,408.83	4,157.55
III	**Total income (I+II)**	**2,401.29**	**2,445.01**	**2,301.70**	**4,846.30**	**2,563.68**	**5,225.76**
IV	**Expenses**						
a)	Direct contract expenses	1,767.50	2,120.03	82.63	3,887.53	126.55	668.74
b)	Employee benefits expense	292.45	259.41	140.73	551.86	255.63	669.92
c)	Finance costs	29.94	42.72	42.05	72.66	82.54	159.23
d)	Depreciation and amortization expense	4.99	3.29	2.24	8.28	4.47	8.94
e)	Other expense	138.16	1,157.70	591.29	1,295.86	848.87	2,592.05
	Total expense	**2,233.04**	**3,583.15**	**858.94**	**5,816.19**	**1,318.07**	**4,098.88**
V	**Profit / (Loss) before exceptional items and tax (III-IV)**	**168.25**	**(1,138.14)**	**1,442.76**	**(969.89)**	**1,245.61**	**1,126.88**
VI	**Exceptional Items (Expense / (Income)**	9.58	(393.65)	590.75	(384.07)	599.15	319.06
VII	**Profit / (Loss) before tax (V+VI)**	**158.67**	**(744.49)**	**852.01**	**(585.82)**	**646.46**	**807.82**
VIII	**Tax Expense**						
a)	Current tax	-	-	-	-	-	-
b)	Deferred tax charge / (credit)	-	-	-	-	688.11	688.11
c)	Earlier year tax	-	-	-	-	-	-
	Total tax expense	**-**	**-**	**-**	**-**	**688.11**	**688.11**
IX	**Profit / (Loss) after Tax (VII-VIII)**	**158.67**	**(744.49)**	**852.01**	**(585.82)**	**(41.65)**	**119.71**
X	**Other Comprehensive Income**						
	i) items that will not be reclassified to Profit or (Loss)	-	-	-	-	-	(20.75)
	ii) Income tax relating to these items	-	-	-	-	-	-
	Total Other Comprehensive Income	**-**	**-**	**-**	**-**	**-**	**(20.75)**
XI	**Total Comprehensive income (IX+X)**	**158.67**	**(744.49)**	**852.01**	**(585.82)**	**(41.65)**	**98.96**
XII	**Paid-up Equity Capital (Face Value Rs.10 each)**						245.00
XIII	**Other equity**						4,00,137.14
XIV	Earning per equity share (Face Value Rs.10 each)						
	-Basic	6.48	(30.39)	34.78	(23.91)	(1.70)	4.89
	- Diluted	1.59	(7.44)	8.52	(5.86)	(0.42)	1.20

refer note no 2 of financial results

Era Infra Engineering Limited

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Corporate Office: C-56/41, Sector 62, Noida, Uttar Pradesh 201301

CIN - L74899DL1990PLC041350

Standalone Statement of Assets and Liabilities as at September 30, 2026

(All amounts are in Rs. Lakhs, unless otherwise stated)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
Assets		
Non-current assets		
Property, Plant and Equipment	366.46	344.94
Financial Assets		
(i) Investments	1,40,191.94	1,40,189.93
ii) Other financial assets	76.55	188.12
Non-current tax assets	1,614.96	1,614.96
Other non - current assets	450.00	450.00
Total of non current assets	**1,42,699.91**	**1,42,787.95**
Current assets		
Financial assets		
(i) Trade receivables	2,54,896.56	2,60,458.47
(ii) Cash and cash equivalents	677.48	302.69
(iii) Bank Balances other than(ii) above	464.79	300.00
(iv) Loans	1,517.90	3,404.90
(v) Other financial assets	22,671.99	23,381.31
Current tax assets	122.08	52.30
Other current assets	12,656.85	10,684.19
Total of current assets	**2,93,007.65**	**2,98,583.85**
Assets classified as held for sale	238.82	246.40
Total assets	**4,35,946.38**	**4,41,618.20**
Equity and Liabilities		
Equity		
Equity share capital	245.00	245.00
Other equity	3,99,551.32	4,00,137.14
Total Equity	**3,99,796.32**	**4,00,382.14**
Non-current liabilities		
Financial liabilities		
(i) Borrowings	19,799.81	25,799.69
Other current liabilities	1,590.46	2,090.46
Provisions	85.15	93.55
Total of non current liabilities	**21,475.42**	**27,983.70**
Current liabilities		
Financial liabilities		
(i) Borrowings	7,678.36	7,678.36
(ii) Trade payables		
Total Outstanding due to micro enterprises and small enterprises	-	1.29
Total Outstanding due to creditors other than micro enterprises and small enterprises	3,994.64	3,916.48
(iii) Other financial liabilities	1,302.99	267.46
Other current liabilities	1,213.90	848.40
Provisions	484.75	540.37
Total of current liabilities	**14,674.64**	**13,252.36**
Total Equity & Liabilities	**4,35,946.38**	**4,41,618.20**

Era Infra Engineering Limited

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Corporate Office: C-56/41, Sector 62, Noida, Uttar Pradesh 201301

CIN - L74899DL1990PLC041350

Standalone Statement of Cash Flow as at September 30, 2026

(All amounts are in Rs. Lakhs, unless otherwise stated)

Particulars	For the period ended September 30, 2026 (Unaudited)	For the period ended September 30, 2025 (Unaudited)
A. Cash flow from operating activities		
Profit / (Loss) before tax	(585.82)	646.46
Adjustments for:		
Depreciation	8.28	4.47
Interest Income	(48.08)	(164.30)
Finance Costs	61.21	73.11
(Profit) / Loss on Property, Plant and equipments including held for sale	(1.61)	-
(Profit) / Loss on Investment	0.01	-
Non-cash items adjustments		
Provision for expected credit loss / (reversed) including w/off	47.85	140.33
Provision for diminution in value of investments	-	3.70
Operating Profit / (loss) before working capital changes	**(518.16)**	**703.77**
Changes in working capital		
Increase/ (Decrease) in trade payables	76.88	(616.11)
Increase/ (Decrease) in Other Liabilities	850.44	(331.96)
Increase/ (Decrease) in Provision	(64.02)	(173.43)
Decrease/ (Increase) in trade receivables (net of arbitration share)	5,514.06	7,409.41
Decrease/ (Increase) in Other Assets	(1,532.27)	2,771.83
Cash flow from operating activities post working capital changes	**4,326.93**	**9,763.51**
Direct taxes (paid) / received	(69.78)	(26.13)
Net cash flows from operating activities (A)	**4,257.15**	**9,737.38**
B. Cash flow from investing activities		
(Purchase) of Property, plant and equipment	(29.78)	(22.96)
Sale of Property, plant and equipment including assets held for sale	9.19	177.30
Decrease/ (Increase) in Other bank balances / other fianncial assets	(53.22)	(306.25)
(Purchase) / Proceeds from sale of investments	(2.01)	(0.09)
Decrease/ (Increase) in Loan given	1,887.00	(2,248.98)
Interest income	316.93	21.70
Net cash flow from investing activities (B)	**2,128.11**	**(2,379.28)**
C. Cash flow from financing activities		
Increase/ (Decrease) in borrowings (both)	(5,999.88)	(6,820.98)
Finance Cost paid	(10.59)	(156.93)
Net cash used in financing activities (C)	**(6,010.47)**	**(6,977.91)**
(Decrease) / Increase in cash and cash equivalents (A+B+C)	374.79	380.19
Cash and cash equivalents at the beginning of the year	302.69	119.81
Cash and cash equivalents at the end of the period	**677.48**	**500.00**
Note:		
Cash and cash equivalent		
Bank balances in current account	665.57	497.54
Cash on hand	11.91	2.46
Net Cash and cash equivalents	**677.48**	**500.00**

The above Standalone Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows.

Notes

1 The Standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable. The same have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2026.

2 The Company had not prepared quarterly financial results during the financial year 2025-26. Accordingly, the comparative financial information for the quarter and half year ended September 30, 2025 included in these financial results has been compiled by the Management based on the available books of account and financial records of the Company and has neither been subjected to limited review nor audited by the Statutory Auditors. The annual financial statements for the year ended March 31, 2026 have been audited by the Statutory Auditors. The quarterly and half yearly financial results for the current period ended September 30, 2026 have been subjected to limited review by the Statutory Auditors.

3 As per the approved Resolution Plan, the Company was required to deposit Rs. 500.00 lakhs towards EPFO claims within two years from the closing date, i.e., by September 5, 2026. However, the Company has not deposited the said full amount within the stipulated period, resulting shortfall of Rs. 494.31 Lakhs till October, 2026. The Company, vide its letter dated June 2, 2026, has requested the EPFO Department to provide the requisite beneficiary details of employees to enable it to deposit the amount in their respective accounts. The matter is presently pending with the EPFO Department.

4 The figures of the previous periods / year have been re-grouped / re-classified to render them comparable with the figures of the current period.

For and on behalf of the Board of Directors of
Era Infra Engineering Limited



Arun Kumar Jha
Managing Director and Chief executive officer
DIN - 07458418

Place : New Delhi
Date: November 12, 2026

A. **Financial Results** - Enclosed as above.

B. **Statement on Deviation or Variation for proceeds of Public Issue, Right Issue, Preferential Issue, Qualified Institutions Placement etc -** Not applicable.

C. **Format for disclosing outstanding default on loans and debt securities**

Sr. No.	Particulars	Rs. In Lakhs
I	**Loans / revolving facilities like cash credit from banks / financial institutions**	
i.	Total amount outstanding as on date	-
ii.	Of the total amount outstanding, amount of default as on date	-
II	**Unlisted debt securities i.e. NCDs and NCRPS**	
i.	Total amount outstanding as on date	25,799.88
ii.	Of the total amount outstanding, amount of default as on date	Nil
III	Total financial indebtedness of the listed entity including short-term and long-term debt (refer note 1)	25,799.88

Note 1: Represents total borrowings payable to Bank / Financial Institutions including interest payable.

D. **Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)** : Enclosed.

E. **Statement of Impact of Audit Qualification (For Audit Report with Modified Opinion) Submitted along with Standalone Annual Audited Financial Results (applicable only for Annual Filing i.e., 4th quarter) –** Not applicable for this quarter and half year ended September 30, 2026.

Era Infra Engineering Limited
Details of Related Party Transactions for the quarter and half year ended September 30, 2026
All amount in Rs in Lakhs

Name of Related Party	Relationship	Nature of Transaction	For the half year ended	For the quarter ended Sept. 30, 2026	For the quarter ended June 30, 2026
Arun Kumar Jha	Key Managerial Personnel	Remuneration	72.88	36.43	36.44
Sibanarayan Nayak	Key Managerial Personnel	Remuneration	72.86	36.39	36.46
Yogesh Kumar	Key Managerial Personnel	Remuneration	12.87	6.44	6.44
Arunima Trigunayat	Key Managerial Personnel	Remuneration	4.37	2.19	2.19
SA Infrastructure Consultants Private Limited	Promoter Group	Interest on unsecured loan	57.88	29.10	28.78
West Haryana Highways Projects Private Limited	Subsidiary Companies	Reimbursement of expenses	53.11	21.30	31.81
Paulo Realtech Private Limited	Subsidiary Companies	Reimbursement of expenses	5.47	2.72	2.75
Zedek Realtors Private Limited	Subsidiary Companies	Reimbursement of expenses	5.45	2.90	2.55
Bragi Developers Private Limited	Subsidiary Companies	Reimbursement of expenses	1.06	1.00	0.06
Yarikh Realtors Private Limited	Subsidiary Companies	Reimbursement of expenses	4.01	3.36	0.65
Rampur Highway Project Limited	Subsidiary Companies	Reimbursement of expenses	1.10	1.00	0.10
Terravera Engineering Private Limited	Subsidiary Companies	Investment in Equity Share	1.00	1.00	-
Terravera Projects Private Limited	Subsidiary Companies	Investment in Equity Share	1.00	1.00	-
Hyderabad Ring Road Project Private Limited	Associate Company	Reimbursement of expenses	49.67	49.46	0.21
Era Patel Advance Joint Venture	Joint Venture	Reimbursement of expenses	0.02	0.01	0.01
Era Patel Advance Kiran Joint Venture	Joint Venture	Reimbursement of expenses	0.02	0.01	0.01
KMB Era Joint Venture	Joint Venture	Reimbursement of expenses	0.02	0.01	0.01
Era Infra Buildsys Joint Venture	Joint Venture	Reimbursement of expenses	0.01	-	0.01
Metrostroy Era Joint Venture	Joint Venture	Reimbursement of expenses	0.02	0.01	0.01
Era Infra ARK Vidyut Joint Venture	Joint Venture	Reimbursement of expenses	0.06	-	0.06
Transglobal Era Joint Venture	Joint Venture	Reimbursement of expenses	0.01	-	0.01
Era Ranken Joint Venture	Joint Venture	Reimbursement of expenses	0.01	0.00	0.01
Era Infra Sai Dutta Joint Venture	Joint Venture	Reimbursement of expenses	0.01	-	0.01
Induni Era Joint Venture	Joint Venture	Reimbursement of expenses	0.01	-	0.01
Optima Era Infra Joint Venture	Joint Venture	Reimbursement of expenses	0.01	-	0.01

Arun

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Independent Auditor's Review Report on Unaudited Quarterly Consolidated Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors of

Era Infra Engineering Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Era Infra Engineering Limited (the Holding Company), its subsidiaries (the Holding Company and its subsidiaries together referred to as the Group), and its share of profit / (loss) in its associates and joint ventures for the quarter and half year ended September 30, 2026 (the Statement) attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).

2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

SKPAG & CO. CA INDIA Chartered Accountants

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4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
Rampur Highway Project Limited	Subsidiary Company
Dehradun Highways Project Limited	Subsidiary Company
Bareilly Highways Project Limited	Subsidiary Company
Haridwar Highways Project Limited	Subsidiary Company
Era Infrastructure (India) Ltd.	Subsidiary Company
West Haryana Highways Projects Pvt. Ltd.	Subsidiary Company
Paulo Realtech Private Limited	Subsidiary Company
Zedek Realtors Private Limited	Subsidiary Company
Bragi Developers Private Limited	Subsidiary Company
Yarikh Realtors Private Limited	Subsidiary Company
Terravera Engineering Private Limited	Subsidiary Company
Terravera Projects Private Limited	Subsidiary Company
Era Patel Advance	Joint Venture
Era Patel Advance Kiran	Joint Venture
Rani Era	Joint Venture
Induni Era	Joint Venture
KMB Era	Joint Venture
Optima Era Infra	Joint Venture
Era Infra Buildsys	Joint Venture
Metrostroy Era	Joint Venture
Era Infra ARK Vidyut Urja	Joint Venture
Era Ranken	Joint Venture
Transglobal Era	Joint Venture
Era Infra Sai Dutta	Joint Venture
Hyderabad Ring Road Project Private Limited	Associate Company
Era Energy Limited	Associate Company

5. **Basis for qualified conclusion**

i. **Non-availability of financial information of certain subsidiaries**

We draw your attention to note no 2 of consolidated financial results regarding that the Consolidated Financial Results for the quarter and half year ended September 30, 2026 have been prepared based on the same principles adopted in the audited Consolidated Financial Statements for the year ended March

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31, 2026. Accordingly, the financial information of Dehradun Highways Project Limited, which is under liquidation, and Bareilly Highways Project Limited, Haridwar Highways Project Limited and Era Infrastructure (India) Ltd., which are under the Corporate Insolvency Resolution Process (CIRP) under the Insolvency and Bankruptcy Code, 2016 has not been incorporated in these Consolidated Financial Results, as the audited financial statements / results and other reliable financial information of the aforesaid subsidiaries were not available with the Company as on the date of approval of these consolidated financial results.

ii. **Non-recognition of interest on borrowings classified as NPA**

We draw attention to the fact that loan and credit facilities availed by certain subsidiaries have been classified as Non-Performing Assets (NPA) by the lenders, recalled by the lenders and have become repayable on demand. However, interest on such borrowings has not been recognized during the current period and the corresponding previous period, as no communication regarding interest has been received from the respective lenders. Had such interest been recognized, the loss for the quarter and the liabilities would have increased by an amount presently unascertainable. Accordingly, our opinion is qualified in respect of above-mentioned matters.

6. **Qualified Conclusion**

Based on our review conducted as above on financial results, except for the possible effect of matter described in "Basis for Qualified conclusion" paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. **Emphasis of Matter**

We draw your attention to,

i. Note 3 to the consolidated financial results regarding that during the period ended September 30, 2026 the Group had not prepared quarterly consolidated financial results during the financial year 2025-26. Accordingly, the comparative consolidated financial information for the quarter and half year ended September 30, 2025 included in these consolidated financial results has been compiled by the Management based on the available books of account and financial records of the Group and has neither been subjected to limited review nor audited by the Statutory Auditors. The annual consolidated financial statements for the year ended March 31, 2026 have been audited by the Statutory Auditors.

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Established Since 2008

1/7, Sai Tirth Tower, Siddharth Nagar
Kopri, Thane East, Maharashtra-400603
Contact No: +91 22 3542 5540
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Mumbai I Thane I New Delhi I Bhubaneswar

The quarterly and half yearly consolidated financial results for the current period ended September 30, 2026 have been subjected to limited review by the Statutory Auditors.

ii. Note 4 to the consolidated financial results regarding as per the approved Resolution Plan, the Holding Company was required to deposit Rs. 500.00 lakhs towards EPFO claims within two years from the closing date, i.e., by September 5, 2026. However, the Holding Company has not deposited the said full amount within the stipulated period, resulting shortfall of Rs. 494.31 Lakhs till October, 2026. The Holding Company vide its letter dated June 2, 2026, has requested the EPFO Department to provide the requisite beneficiary details of employees to enable it to deposit the amount in their respective accounts. The matter is presently pending with the EPFO Department.

8. Other matter

The consolidated financial statements of the Company for the year ended March 31, 2026, were audited by the predecessor auditor, who expressed an unmodified opinion on those financial statements vide their audit report dated June 08, 2026.

Our conclusion on the current period consolidated financial results is not modified in respect of this matter.

For SKPAG & CO.
Chartered Accountants
Firm Registration Number: 128940W

CA Sandeep Kumar
[Partner]
Membership Number: 551058
UDIN : 26551058MNARRR2959
Place: Noida
Date: 12th November, 2026

Era Infra Engineering Limited

Registered Office: B-292 Chandra Kanta Complex, Shop No. 2 & 3, Near Metro Pillar No. 161, New Ashok Nagar, New Delhi 110096

Corporate Office: C-56/41, Sector 62, Noida, Uttar Pradesh 201301

Corporate Identification No. (CIN) : L74899DL1990PLC041350

Statement of Consolidated unaudited financial results for the quarter and half year ended September 30, 2026

Rs. in lakhs except per share data

Sl. No.	Particulars	Quarter Ended			Half year ended		Year Ended
		Sep/26	Jun/26	Sep/25	Sep/26	Sep/25	Mar/26
		(Unaudited)	(Unaudited)	(Unaudited) #	(Unaudited)	(Unaudited) #	(Audited)
	Income						
I	Revenue from operations	2,382.08	2,173.38	93.05	4,555.46	154.85	1,068.21
II	Other income	19.21	271.63	2,208.65	290.84	2,408.83	4,157.55
III	**Total income (I+II)**	**2,401.29**	**2,445.01**	**2,301.70**	**4,846.30**	**2,563.68**	**5,225.76**
IV	**Expenses**						
a)	Direct contract expenses	1,767.50	2,120.03	82.63	3,887.53	126.55	702.40
b)	Employee benefits expense	292.45	259.41	140.73	551.86	255.63	669.92
c)	Finance costs	29.94	42.72	42.05	72.66	82.54	159.23
d)	Depreciation and amortization expense	4.99	3.29	2.24	8.28	4.47	8.96
e)	Other expense	170.60	1,195.28	642.90	1,365.88	910.64	2,620.36
	Total expense	**2,265.48**	**3,620.73**	**910.55**	**5,886.21**	**1,379.83**	**4,160.87**
V	**Profit / (loss) before share of profit / (loss) of an associate and joint ventures and exceptional items (III-IV)**	**135.81**	**(1,175.72)**	**1,391.15**	**(1,039.91)**	**1,183.85**	**1,064.89**
VI	Share of profit / (loss) of an associate and joint ventures	(0.14)	(0.01)	0.00	(0.15)	(0.08)	(0.10)
VII	**Profit / (Loss) before Exceptional Items and Tax (V+VI)**	**135.67**	**(1,175.73)**	**1,391.15**	**(1,040.06)**	**1,183.77**	**1,064.79**
VIII	Exceptional Items (Expense / (Income)	9.59	(393.65)	590.75	(384.06)	599.15	321.57
IX	**Profit / (Loss) before tax (VII-VIII)**	**126.08**	**(782.08)**	**800.40**	**(656.00)**	**584.62**	**743.22**
X	**Tax Expense**						
a)	Current tax	-	-	-	-	-	-
b)	Deferred tax charge / (credit)	-	-	-	-	688.11	688.11
c)	Earlier year tax	-	-	-	-	-	-
	Total tax expense	**-**	**-**	**-**	**-**	**688.11**	**688.11**
XI	**Profit / (Loss) after Tax (VII-VIII)**	**126.08**	**(782.08)**	**800.40**	**(656.00)**	**(103.49)**	**55.11**
XII	**Profit / (Loss) for the year attributable to**						
	Shareholders	136.93	(765.90)	825.65	(628.97)	(73.31)	86.55
	Non Controlling Interest	(10.85)	(16.18)	(25.25)	(27.03)	(30.18)	(31.44)
	Total Profit / (Loss) for the year	**126.08**	**(782.08)**	**800.40**	**(656.00)**	**(103.49)**	**55.11**
XIII	**Other Comprehensive Income**						
	i) items that will not be reclassified to Profit or (Loss)	-	-	-	-	-	(20.75)
	ii) Income tax relating to these items	-	-	-	-	-	-
	Total Other Comprehensive Income	**-**	**-**	**-**	**-**	**-**	**(20.75)**
XIV	**Total Comprehensive income (XI+XIII)**	**126.08**	**(782.08)**	**800.40**	**(656.00)**	**(103.49)**	**34.36**
	Total comprehensive income for the year attributable to						
	Shareholders	136.93	(765.90)	825.65	(628.97)	(73.31)	65.80
	Non Controlling Interest	(10.85)	(16.18)	(25.25)	(27.03)	(30.18)	(31.44)
XV	**Paid-up Equity Capital (Face Value Rs.10 each)**						245.00
XVI	**Other equity**						3,59,495.11
XVII	Earning per equity share (Face Value Rs.10 each)						
	-Basic	5.59	(31.26)	33.70	(25.67)	(2.99)	3.53
	- Diluted	1.37	(7.66)	8.26	(6.29)	(0.73)	0.87

refer note no 2 of financial results

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CIN - L74899DL1990PLC041350

Consolidated Statement of Assets and Liabilities as at September 30, 2026

(All amounts are in Rs. Lakhs, unless otherwise stated)

Particulars	As at September 30, 2026 (Unaudited)	As at Mar 31, 2026 (Audited)
Assets		
Non-current assets		
Property, Plant and Equipment	633.85	612.34
Financial Assets		
(i) Investments	1,40,164.33	1,40,164.47
(ii) Other financial assets	76.55	188.12
Non-current tax assets	1,640.09	1,640.09
Other non - current assets	450.00	450.00
	1,42,964.82	**1,43,055.02**
Current assets		
Financial assets		
(i) Trade receivables	2,05,043.55	2,10,605.20
(ii) Cash and cash equivalents	699.41	322.61
(iii) Bank Balances other than(ii) above	466.06	301.27
(iv) Loans	1,517.91	3,404.91
(v) Other financial assets	1,35,854.98	1,36,564.29
(vi) Current tax assets	122.08	52.30
Other current assets	12,726.95	10,826.59
	3,56,430.94	**3,62,077.17**
Assets classified as held for sale	238.82	246.40
Total assets	**4,99,634.58**	**5,05,378.59**
Equity and Liabilities		
Equity		
Equity share capital	245.00	245.00
Other equity	3,58,866.14	3,59,495.11
Equity Attributable to Shareholders of the parent	**3,59,111.14**	**3,59,740.11**
Non-Controlling Interest	(43,435.40)	(43,408.36)
Total Equity	**3,15,675.74**	**3,16,331.75**
Non-current liabilities		
Financial liabilities		
(i) Borrowings	22,240.81	28,240.69
Other current liabilities	1,590.46	2,090.46
Provisions	85.15	93.55
	23,916.42	**30,424.70**
Current liabilities		
Financial liabilities		
(i) Borrowings	71,961.13	71,961.13
(ii) Trade payables		
(a) Total Outstanding due to micro enterprises and small enterprises	-	1.29
(b) Total Outstanding due to creditors other than micro enterprises and small enterprises	4,286.14	4,208.05
(iii) Other financial liabilities	80,816.56	79,782.95
Other current liabilities	2,493.85	2,128.36
Provisions	484.74	540.36
	1,60,042.42	**1,58,622.14**
Total Equity & Liabilities	**4,99,634.58**	**5,05,378.59**

Era Infra Engineering Limited
CIN - L74899DL1990PLC041350
Consolidated Statement of Cash Flow as at September 30, 2026
(All amounts are in Rs. Lakhs, unless otherwise stated)

Particulars	For the period ended September 30, 2026 (Unaudited)	For the period ended September 30, 2025 (Unaudited)
A. Cash flow from operating activities		
Profit / (Loss) before tax	(656.00)	584.62
Adjustments for:		
Depreciation	8.28	4.47
Interest Income	(48.08)	(164.30)
Finance Costs	61.21	73.11
(Profit) / Loss on Property, Plant and equipments including held for sale	(1.61)	-
Non-cash items adjustments		
Provision for expected credit loss / (reversed)	47.85	140.33
Provision for diminution in value of investments	-	3.70
Share of Loss / (Profit) in Joint venture	0.15	0.08
Operating Profit / (loss) before working capital changes	**(588.20)**	**642.01**
Changes in working capital		
Increase/ (Decrease) in trade payables	76.81	(616.26)
Increase/ (Decrease) in Other Liabilities	848.44	(2,097.84)
Increase/ (Decrease) in Provision	(64.02)	(173.44)
Decrease/ (Increase) in trade receivables (net of arbitration share)	5,513.79	8,880.58
Decrease/ (Increase) in inventories	-	-
Decrease/ (Increase) in Other Assets	(1,459.89)	(27,146.74)
Cash flow from operating activities post working capital changes	**4,326.93**	**(20,511.69)**
Direct taxes paid / (received)	(69.78)	151.79
Net cash flows from operating activities (A)	**4,257.15**	**(20,359.90)**
B. Cash flow from investing activities		
(Purchase) of Property, plant and equipment and intangible assets including work in progress	(29.78)	(5.29)
Sale of Property, plant and equipment and work in progress	9.19	177.30
Decrease/ (Increase) in Other bank balances	(53.22)	(296.50)
Decrease/ (Increase) in Investments	-	(96,054.76)
Decrease/ (Increase) in Loan given	1,887.00	-
Interest income	316.93	12.92
Net cash flow from investing activities (B)	**2,130.12**	**(96,166.35)**
C. Cash flow from financing activities		
Increase / (Decrease) in borrowings (both)	(5,999.88)	(3,07,038.22)
Finance Cost paid	(10.59)	(2,90,109.81)
Net cash used in financing activities (C)	**(6,010.47)**	**(5,97,148.03)**
(Decrease) / Increase in cash and cash equivalents D - (A+B+C)	376.80	(7,13,674.28)
Effects of consolidation (E)	-	(7,13,994.90)
Net (Decrease) / Increase in cash and cash equivalents (D-E)	**376.80**	**320.62**
Cash and cash equivalents at the beginning of the year	322.61	199.30
Cash and cash equivalents at the end of the period	**699.41**	**519.92**
Note:		
Cash and cash equivalent		
Bank balances in current account	687.26	517.22
Cash on hand	12.15	2.70
Total	**699.41**	**519.92**

The above Consolidated Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows.

Note:
During the period ended September 30, 2025, certain subsidiaries have not been considered for consolidation due to non-availability of financial information. Accordingly, the consolidated cash flow statement for the current period is not strictly comparable with the previous period and the resultant impact has been disclosed as "Effect of consolidation".

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Notes

1 The Consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable. The same have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2026.

2 The Consolidated Financial Results for the quarter and half year ended September 30, 2026 have been prepared based on the same principles adopted in the audited Consolidated Financial Statements for the year ended March 31, 2026. Accordingly, the financial information of Dehradun Highways Project Limited, which is under liquidation, and Bareilly Highways Project Limited, Haridwar Highways Project Limited and Era Infrastructure (India) Ltd., which are under the Corporate Insolvency Resolution Process (CIRP) under the Insolvency and Bankruptcy Code, 2016 has not been incorporated in these Consolidated Financial Results, as the audited financial statements / results and other reliable financial information of the aforesaid subsidiaries were not available with the Company as on the date of approval of these consolidated financial results.

3 The Group had not prepared quarterly consolidated financial results during the financial year 2025-26. Accordingly, the comparative consolidated financial information for the quarter and half year ended September 30, 2025 included in these consolidated financial results has been compiled by the Management based on the available books of account and financial records of the Group and has neither been subjected to limited review nor audited by the Statutory Auditors. The annual consolidated financial statements for the year ended March 31, 2026 have been audited by the Statutory Auditors. The quarterly and half yearly consolidated financial results for the current period ended September 30, 2026 have been subjected to limited review by the Statutory Auditors.

4 As per the approved Resolution Plan, the Holding Company was required to deposit Rs. 500.00 lakhs towards EPFO claims within two years from the closing date, i.e., by September 5, 2026. However, the Holding Company has not deposited the said full amount within the stipulated period, resulting shortfall of Rs. 494.31 Lakhs till October, 2026. The Holding Company vide its letter dated June 2, 2025, has requested the EPFO Department to provide the requisite beneficiary details of employees to enable it to deposit the amount in their respective accounts. The matter is presently pending with the EPFO Department.

5 The figures of the previous periods / year have been re-grouped / re-classified to render them comparable with the figures of the current period.

For and on behalf of the Board of Directors of
Era Infra Engineering Limited

Arun Kumar Jha
Managing Director and Chief executive officer
DIN - 07458418

Place : New Delhi
Date: November 12, 2026

Era Infra Engineering Limited
Details of Consolidated Related Party Transactions for the quarter and half year ended September 30, 2026
All amount in Rs in Lakhs

Name of Related Party	Relationship	Nature of Transaction	For the half year ended September 30, 2026	For the quarter ended Sept. 30, 2026	For the quarter ended June 30, 2026
Arun Kumar Jha	Key Managerial Personnel	Remuneration	72.88	36.43	36.44
Sibanarayan Nayak	Key Managerial Personnel	Remuneration	72.86	36.39	36.46
Yogesh Kumar	Key Managerial Personnel	Remuneration	12.87	6.44	6.44
Arunima Trigunayat	Key Managerial Personnel	Remuneration	4.37	2.19	2.19
SA Infrastructure Consultants Private Limited	Promoter Group	Interest on unsecured loan	57.88	29.10	28.78
Hyderabad Ring Road Project Private Limited	Associate Company	Reimbursement of expenses	49.67	49.46	0.21
Era Patel Advance Joint Venture	Joint Venture	Reimbursement of expenses	0.02	0.01	0.01
Era Patel Advance Kiran Joint Venture	Joint Venture	Reimbursement of expenses	0.02	0.01	0.01
KMB Era Joint Venture	Joint Venture	Reimbursement of expenses	0.02	0.01	0.01
Era Infra Buildsys Joint Venture	Joint Venture	Reimbursement of expenses	0.01	-	0.01
Metrostroy Era Joint Venture	Joint Venture	Reimbursement of expenses	0.02	0.01	0.01
Era Infra ARK Vidyut Joint Venture	Joint Venture	Reimbursement of expenses	0.06	-	0.06
Transglobal Era Joint Venture	Joint Venture	Reimbursement of expenses	0.01	-	0.01
Era Ranken Joint Venture	Joint Venture	Reimbursement of expenses	0.01	0.00	0.01
Era Infra Sai Dutta Joint Venture	Joint Venture	Reimbursement of expenses	0.01	-	0.01
Induni Era Joint Venture	Joint Venture	Reimbursement of expenses	0.01	-	0.01
Optima Era Infra Joint Venture	Joint Venture	Reimbursement of expenses	0.01	-	0.01