



May 30, 2026
The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai 400 001

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C/1, Block G
Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

BSE Scrip Code: Equity – 533482

NSE Scrip Code: Equity – KRIDHANINF

Sub: Outcome of the Board Meeting held on May 30, 2026.

Dear Sir/ Madam,

Further to our letter dated May 29, 2026 and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR”), we wish to inform you that the Board of Directors (“Board”) of the Company at its meeting held today i.e. May 30, 2026, has *inter-alia* considered and approved the following:

- a) The Statements of audited Financial Results (Standalone and Consolidated) of the Company for the quarter and Year ended on March 31, 2026, prepared pursuant to Regulation 33 of SEBI LODR.
- b) The Statutory Auditors of the Company, M/s Jignesh Savla & Associates Chartered Accountants, have issued qualified opinion on the Standalone Audited Financial Results and Consolidated Audited Financial results of the Company for the financial year ended March 31, 2026.

Accordingly, we are enclosing herewith the Statements of Audited Financial Results (Standalone and Consolidated) along with the respective Audit Reports for the quarter and Year ended on March 31, 2026 along with the Statement of Impact of Audit Qualifications with respect to Standalone Audited Financial Results Consolidated Audited Financial Results.



The Board meeting commenced at 10.00 am and concluded at 12.15 pm

You are requested to take the aforesaid information on record.

Thanking you,

Yours faithfully,

For **KRIDHAN INFRA LIMITED**

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Gautam Joginderlal Suri

Managing Director

DIN No.: 08180233

Encl: as above.

102, Neo Corporate Plaza, Ramchandra Extn. Lane, Kanchpada, Malad West, Mumbai-400064. Ph. No.9820260070

Independent Auditor's Report

To
The Board of Directors of
Kridhan Infra Limited

Report on the audit of the Standalone Financial Results

Qualified Opinion

We have audited the accompanying standalone financial results of **Kridhan Infra Limited** (‘the Company’) for the quarter and year ended 31st March, 2026, 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, these standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards 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 results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

These standalone quarterly financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 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 Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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 standalone financial results, 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 Company has adequate internal financial control system 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 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 standalone financial results 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

Other Matter:

1. We draw attention to Note No. 6 to the Standalone Statement which explains that the Company has accumulated losses incurred in the past years which have resulted in erosion of Company's Net worth. However, the management is of the view that Future Business prospects along with Cost reduction measures will support the company's Continued Operations and enable it to continue as a going concern. Accordingly, the financial results are prepared on going concern basis. The recent efforts taken by the company to increase its equity base by way of preferential allotment of equity / warrants will support the growth of business activities.
2. The Standalone Financial Results include the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of full financial year 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.

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

For Jignesh Savla & Associates

Chartered Accountants

Firm's Regn. No. 127654W

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CA Jignesh Savla

Proprietor

Membership No.: 124607

Mumbai, Date: 30th May, 2026

UDIN: 26124607GSXGNW4618

Independent Auditor's Report

To
The Board of Directors of
Kridhan Infra Limited

Report on the audit of the Consolidated Financial Results

Qualified Opinion

We have audited the accompanying consolidated financial results of **Kridhan Infra Limited** ('the Company') for the quarter and year ended 31st March, 2026, 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, these consolidated financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards 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 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 consolidated financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

These consolidated quarterly financial results have been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, 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 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 Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

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 consolidated financial results, 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 Company has adequate internal financial control system 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 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 consolidated financial results 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 consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the consolidated financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

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.

Other Matter:

1. The Statement includes the results of the following entities:
 - i. Kridhan Infra Solutions Private Limited, Wholly Owned Subsidiary Company
 - ii. Kridhan Mediatech Private Limited, Subsidiary Company
 - iii. Vijay Nirman Company Private Limited, Associate Company
2. The Statement does not include the results of the following entities:
 - i. Readymade Steel Singapore Pte. Limited, Subsidiary Company
3. We draw attention to Note No. 6 to the Consolidated Statement which explains that the Company has accumulated losses incurred in the past years which have resulted in erosion of Company's Net worth. However, the management is of the view that Future Business prospects along with Cost reduction measures will support the company's Continued Operations and enable it to continue as a going concern. Accordingly, the financial results are prepared on going concern basis. The recent efforts taken by the company to increase its equity base by way of preferential allotment of equity / warrants will support the growth of business activities.

4. The Consolidated Financial Results include the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of full financial year 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.

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

**For Jignesh Savla & Associates
Chartered Accountants**

Firm's Regn. No. 127654W

JIGNESH

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SAVLA

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CA Jignesh Savla

Proprietor

Membership No.: 124607

Mumbai, Date: 30th May, 2026

UDIN: 26124607CVKBLH6754

Kridhan Infra Limited
Regd Office: 203, Joshi Chambers, Ahmedabad Street, Carnac Bunder, Masjid East. Mumbai- 400 009
Statement of Unaudited Standalone & Consolidated Financial Results for the quarter and Year ended March 31, 2026

| Particulars | (Rs in Lakhs) | | | | | (Rs in Lakhs) | | | | |
|---|---------------|----------------|------------------|---------------|-----------------|---------------|----------------|------------------|---------------|-----------------|
| | STANDALONE | | | | | CONSOLIDATED | | | | |
| | Quarter Ended | | Year Ended | | Year Ended | Quarter Ended | | Year Ended | | Year Ended |
| | 31.03.2026 | 31.12.2025 | 31.03.2025 | 31.03.2026 | 31.03.2025 | 31.03.2026 | 31.12.2025 | 31.03.2025 | 31.03.2026 | 31.03.2025 |
| (Audited) | (UnAudited) | (Audited) | (Audited) | (Audited) | (Audited) | (UnAudited) | (Audited) | (Audited) | (Audited) | |
| I Revenue from Operations | 43.64 | 21.50 | 257.67 | 344.39 | 257.67 | 43.64 | 21.50 | 257.67 | 344.39 | 257.67 |
| II Other Income | 115.03 | 0.19 | 20.35 | 115.63 | 46.11 | 113.09 | 0.28 | 20.35 | 113.96 | 46.43 |
| III Total Income (I+II) | 158.67 | 21.69 | 278.02 | 460.02 | 303.78 | 156.72 | 21.78 | 278.02 | 458.34 | 304.10 |
| IV Expenses | | | | | | | | | | |
| Purchases and other incidental costs | - | - | - | 1.50 | - | - | - | - | 1.50 | - |
| Changes in inventories of traded goods | 1.50 | - | - | - | - | 1.50 | - | - | - | - |
| Employee benefits expense | 9.86 | 8.39 | 8.16 | 39.81 | 22.02 | 10.28 | 8.39 | 9.33 | 40.22 | 23.49 |
| Finance costs | 28.25 | 45.54 | 172.23 | 178.33 | 174.12 | 28.25 | 45.54 | 172.18 | 178.33 | 174.12 |
| Depreciation and Amortisation Expense | 5.81 | 5.90 | 7.23 | 23.45 | 29.33 | 6.21 | 6.30 | 9.60 | 25.05 | 31.70 |
| Other Expenditure | 17.15 | 12.23 | 9.22 | 112.51 | 53.83 | 18.16 | 12.61 | 8.26 | 114.55 | 55.73 |
| Total Expenses | 62.56 | 72.06 | 196.84 | 355.60 | 279.30 | 64.40 | 72.84 | 199.37 | 359.66 | 285.05 |
| V Profit / (Loss) before exceptional items and tax (III-IV) | 96.11 | (50.37) | 81.18 | 104.42 | 24.48 | 92.34 | (51.06) | 78.65 | 98.68 | 19.05 |
| VI Exceptional items (Gain) / Loss | (0.50) | (24.06) | (13,972.19) | (116.11) | (7,207.33) | (0.50) | (24.06) | (13,977.84) | (116.11) | (7,210.15) |
| VII Profit before tax (V+VI) | 96.61 | (26.31) | 14,053.37 | 220.53 | 7,231.81 | 92.84 | (27.00) | 14,056.49 | 214.79 | 7,229.20 |
| VIII a) Tax Expense | | | | | | | | | | |
| Current Tax | - | - | - | - | - | - | - | - | - | - |
| Earlier Years Tax | - | - | - | - | - | - | - | - | - | - |
| b) Deferred tax | - | - | - | - | - | - | - | - | - | - |
| Total Tax Expenses | - | - | - | - | - | - | - | - | - | - |
| IX Share of Profit/(Loss) from Associate* | | | | | | | | - | | |
| X Profit/(Loss) for the period (VII-VIII+IX) | 96.61 | (26.31) | 14,053.37 | 220.53 | 7,231.81 | 92.84 | (27.00) | 14,056.49 | 214.79 | 7,229.20 |
| A Other Comprehensive Income (OCI) | | | | | | | | | | |
| a) Items that will not be reclassified to profit or loss | - | - | - | - | - | - | - | - | - | - |
| b) Income tax relating to items that will not be reclassified to profit | - | - | - | - | - | - | - | - | - | - |
| c) Items that will be reclassified to profit or loss | - | - | - | - | - | - | - | - | - | - |
| d) Income tax relating to items that will be reclassified to profit or | - | - | - | - | - | - | - | - | - | - |
| Other Comprehensive Income (OCI) | - | - | - | - | - | - | - | - | - | - |
| Total Comprehensive Income after Tax | 96.61 | (26.31) | 14,053.37 | 220.53 | 7,231.81 | 92.84 | (27.00) | 14,056.49 | 214.79 | 7,229.20 |
| Total profit or loss, attributable to | | | | | | | | | | |
| Owners of the company | 96.61 | (26.31) | 14,053.37 | 220.53 | 7,231.81 | 92.84 | (26.23) | 14,056.49 | 215.56 | 7,229.20 |
| Non-controlling Interest | | | | | | | (0.77) | | (0.77) | |
| B Other Comprehensive Income for the period attributable to | | | | | | | | | | |
| Owners of the company | | - | - | | - | | - | | - | |
| Non-controlling interest | | - | | | | | - | | | |
| C Total Comprehensive Income for the period attributable to | | | | | | | | | | |
| Owners of the company | 96.61 | (26.31) | 14,053.37 | 220.53 | 7,231.81 | 92.84 | (26.23) | 14,056.49 | 214.79 | 7,229.20 |
| Non-controlling interest | | | | | | | | | | |
| XI Paid-up Equity Share Capital (Face Value: Rs. 2/- per share) | 1,991.58 | 1,895.58 | 1,895.58 | 1,941.58 | 1,895.58 | 1,991.58 | 1,895.58 | 1,895.58 | 1,991.58 | 1,895.58 |
| XII Earnings Per Share - (of Rs.2/- each) (Rs.) | | | | | | | | | | |
| Basic & Diluted | 0.10 | (0.03) | 14.83 | 0.23 | 7.63 | 0.09 | (0.03) | 14.83 | 0.22 | 7.63 |

Notes:

- 1 The above Financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 29, 2026. The statutory auditors of the Company have reviewed the financial result for the quarter and year ended March 31, 2026, in terms of Regulations 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
- 2 As informed earlier, the subsidiary Company at Singapore viz. Readymade Steel Singapore Pte. Ltd., is under liquidation process and hence due to non-availability of its financial information, the same have not been considered in the above consolidated financial results. The Company in its standalone financials has already impaired its investments and loans outstanding in the said subsidiary. In view of the same, there will be no material impact of the said liquidation on the financials of the Company. These results consolidate the financial statements of two of the subsidiaries viz. Kridhan Infra solutions Ltd. & Kridhan Media Tech Private Ltd. (effective from 12th Jan 2026).
- 3 The Company operates in a single business segment but there are two geographical segments. However since the figures for Singapore subsidiaries are not available as mentioned above, the segment reporting is not submitted.
- 4 *Since the Company has already impaired its investments and loans outstanding in the said Associate Company viz. Vijay Nirman Company Private Limited, in its consolidated financials, there is no impact in the current consolidated financials and hence not considered in the results.
- 5 Exceptional Items are on account of Reversals of earlier provisions for Loans & Advances.
- 6 The Company has accumulated losses incurred in the past years which have resulted in erosion of Company's Net worth. The future Business prospects along with Cost reduction measures will support the company's Continued Operations and enable it to continue as a going concern. The recent efforts taken by the company to increase its equity base by way of preferential allotment of equity / warrants will support the growth of business activities. Accordingly, the financial results are prepared on going concern basis.
- 7 The above is an extract of the detailed format of Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The Financial Results are available on the Stock Exchange website www.bseindia.com & www.nseindia.com. and our Company's website www.kridhan.com.
- 8 Previous periods' figures have been rearranged / regrouped wherever considered necessary to conform to the presentation of the current period.

For and on behalf of Board of Directors

**GAUTAM
SURI** Digitally signed by
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Gautam Suri
Managing Director
Din: 08180233

Place : Mumbai
Date : 30-05-2026

Statement of Assets & Liabilities as at March 31, 2026
(All amounts in Rupees Lakh, unless otherwise stated)

| Particulars | Standalone | | Consolidated | |
|--|-------------------|-------------------|-------------------|-------------------|
| | As at 31.03.2026 | As at 31.03.2025 | As at 31.03.2026 | As at 31.03.2025 |
| ASSETS | | | | |
| Non-Current Assets | | | | |
| Property Plant and Equipment | 1,641.45 | 1,669.84 | 1,650.34 | 1,680.34 |
| Right-of-Use-Assets | - | - | | |
| Financial Assets | | | | |
| Investments | 332.00 | 175.00 | 325.00 | 175.00 |
| Other Financial Assets | 7.26 | 7.26 | 10.26 | 7.26 |
| Deferred Tax Asset | 6.62 | 6.62 | 6.62 | 6.62 |
| Total Non Current Assets | 1,987.33 | 1,858.72 | 1,992.22 | 1,869.22 |
| Current Assets | | | | |
| Investments | 6.44 | 6.44 | 6.44 | 6.44 |
| Inventory | - | - | | |
| Financial Assets | | | | |
| Trade Receivables | 17.70 | 49.59 | 17.70 | 49.59 |
| Cash and cash equivalent | 23.48 | 221.84 | 34.33 | 323.51 |
| Other Balances with Banks | 3.31 | 3.31 | 3.31 | 3.31 |
| Loans & Advances | 1,128.42 | 242.47 | 1,134.59 | 242.47 |
| Other Current Assets | 363.91 | 131.78 | 384.05 | 149.02 |
| Total Current Assets | 1,543.26 | 655.44 | 1,580.42 | 774.34 |
| TOTAL ASSETS | 3,530.60 | 2,514.16 | 3,572.64 | 2,643.56 |
| EQUITY AND LIABILITIES | | | | |
| Equity | | | | |
| Equity Share Capital | 1,991.58 | 1,895.58 | 1,991.58 | 1,895.58 |
| Other Equity | -29,722.94 | -30,041.87 | -29,808.85 | -30,212.94 |
| Share Application Money Pending Allotment | 991.24 | - | 991.24 | - |
| Non Controlling Interest | - | - | 2.23 | - |
| Total Equity | -26,740.10 | -28,146.29 | -26,823.80 | -28,317.36 |
| Liabilities | | | | |
| Non-Current Liabilities | | | | |
| Financial Liabilities | | | | |
| Lease Liabilities | - | - | | |
| Other Financial Liabilities | 91.14 | 91.14 | 98.22 | 98.22 |
| Provisions | - | - | | |
| Total Non Current Liabilities | 91.14 | 91.14 | 98.22 | 98.22 |
| Current Liabilities | | | | |
| Financial Liabilities | | | | |
| Borrowings | 1,151.59 | 2,546.82 | 1,151.59 | 2,546.82 |
| Lease Liabilities | - | - | | |
| Trade Payables | - | - | | |
| - total outstanding dues of micro and small enterprises | - | - | | |
| - total outstanding dues of creditors other than micro and small enterprises | 126.62 | 102.28 | 140.65 | 291.42 |
| Other Financial Liabilities | 28,868.80 | 27,872.23 | 28,900.17 | 27,903.59 |
| Other Current Liabilities | 32.55 | 47.97 | 105.80 | 120.87 |
| Total Current Liabilities | 30,179.56 | 30,569.31 | 30,298.21 | 30,862.70 |
| TOTAL EQUITY AND LIABILITIES | 3,530.60 | 2,514.16 | 3,572.64 | 2,643.56 |

KRIDHAN INFRA LIMITED
STANDALONE & CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2026

(All amounts in Rupees Lakh, unless otherwise stated)

| Particulars | Standalone | | Consolidated | |
|--|----------------|----------------|----------------|----------------|
| | FY 2025-26 | FY 2024-25 | FY 2025-26 | FY 2024-25 |
| Cash flow from Operating Activities | | | | |
| Net Profit before tax and adjustment of extraordinary items net of prior year adjustment | 220.53 | 7,231.81 | 214.79 | 7,229.20 |
| Adjustments for : | | | | |
| Depreciation | 23.45 | 29.33 | 25.05 | 31.70 |
| Interest and Dividend received | -73.63 | -27.80 | -73.99 | -28.12 |
| Interest & Finance charges | 178.33 | 174.12 | 178.33 | 174.12 |
| Loss on Sale of Fixed Assets | 5.57 | - | 5.57 | -1.91 |
| Sundry Creditors written off/back | 0.35 | -1.91 | 0.35 | - |
| Exceptional Items | -116.11 | -7,196.47 | -116.11 | -7,199.30 |
| Operating Profit before working capital changes | 238.49 | 209.08 | 234.00 | 205.69 |
| Working Capital Changes / Adjustments for | | | | |
| Inventories | - | - | - | - |
| Trade Receivables | 60.48 | 283.45 | 60.48 | -0.20 |
| Loans & Advances and Other Assets | -1,030.56 | 977.99 | -1,148.61 | 1,302.64 |
| Trade Payables & Other Current liabilities including provisions | 1,005.49 | -968.62 | 1,027.85 | -979.87 |
| Cash generated / used from operations | 35.42 | 292.82 | -60.27 | 322.57 |
| Direct Taxes | 1.18 | - | 1.18 | - |
| Net cash from (used in) Operating Activities (A) | 272.73 | 501.89 | 172.54 | 528.26 |
| Cash flow From Investing Activities | | | | |
| Sale/Purchase of Property, Plant & Equipment (Net) | 0.20 | - | 0.20 | - |
| Interest and Dividend Received | 73.63 | 27.80 | 73.99 | 28.12 |
| Investment during the year | -157.00 | - | -150.00 | - |
| Net Cash from (used in) Investing Activities (B) | -83.17 | 27.80 | -75.81 | 28.12 |
| Cash flow From Financing Activities: | | | | |
| Repayment of Borrowings | -1,395.23 | -198.09 | -1,393.23 | -198.09 |
| Application Money Received for share allotment | 991.24 | - | 991.24 | - |
| Amount received against shares issue | 194.40 | - | 194.40 | - |
| Payment of Lease Liabilities | - | - | - | - |
| Interest and finance charges | -178.33 | -174.12 | -178.33 | -174.12 |
| Net cash from Financing Activities (C) | -387.92 | -372.21 | -385.92 | -372.21 |
| Net Increase/Decrease in Cash or Cash Equivalent(A+B+C) | -198.36 | 157.49 | -289.18 | 184.18 |
| Cash & Cash Equivalent at the beginning of the year | 225.15 | 67.66 | 326.82 | 142.65 |
| Cash and Cash Equivalent at the end of the year | 26.79 | 225.15 | 37.64 | 326.82 |

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

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

[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

| | | | | Rs. In Lakhs | |
|-----------|----------------|---|--|--|--|
| I. | Sl. No. | Particulars | Audited Figures (as reported before adjusting for qualifications) | Adjusted Figures (audited figures after adjusting for qualifications) | |
| | 1. | Turnover / Total income | 460.02 | 460.02 | |
| | 2. | Total Expenditure | 355.60 | 355.60 | |
| | 3. | Net Profit/(Loss) | 220.53 | 220.53 | |
| | 4. | Earnings Per Share | 0.22 | 0.22 | |
| | 5. | Total Assets | 3,530.60 | 3530.60 | |
| | 6. | Total Liabilities | 30,270.70 | 30,270.70 | |
| | 7. | Net Worth | -26,740.10 | -26,740.10 | |
| | 8. | Any other financial item(s) (as felt appropriate by the management) | NIL | NIL | |

II. Audit Qualification (each audit qualification separately):

a. **Details of Audit Qualification:** In relation to Going Concern assumption, we refer to Note 6 of the Statement where it is mentioned that the Company has accumulated losses incurred in the past years which have resulted in erosion of Company's Net worth. However, the management is of the view that Future Business prospects along with Cost reduction measures will support the company's Continued Operations and enable it to continue as a going concern. Accordingly, the financial results are prepared on going concern basis. The recent efforts taken by the company to increase its equity base by way of preferential allotment of equity / warrants will support the growth of business activities.

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

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:** The impact of the qualification is not quantified by the Auditor.

e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**

(i) **Management's estimation on the impact of audit qualification:** The Impact of the same on the Standalone financial statements of the Company is unascertainable.

(ii) **If management is unable to estimate the impact, reasons for the same:** The audit qualification relates to uncertainties associated with the Company's ability to continue as a going concern, which are dependent

upon future business performance, successful implementation of management's plans and infusion of funds. Since these factors are prospective and cannot be determined with reasonable certainty at the reporting date, the financial impact of the qualification, if any, is presently not ascertainable.

(iii) **Auditors' Comments on (i) or (ii) above:** The matter relates to uncertainties associated with the Company's ability to continue as a going concern, the outcome of which is dependent upon future events and management's plans. Accordingly, the impact, if any, on the financial statements is not presently capable of being quantified.

III. Signatories:

Mayank Girish Patel
Chairman and Director of Audit Committee
DIN: 06569391



CA Jignesh Savla
Statutory Auditor
Membership No. 124607

JIGNESH VALLABHJI SAVLA
Digitally signed by JIGNESH VALLABHJI SAVLA
Date: 2026.05.30 12:29:20 +05'30'

Gautam Suri
Managing Director
DIN: 08180233



Mithlesh Jaiswal
CFO



Place: Mumbai

Date: 30/05/2026

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

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

[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

| | | | | Rs. In Lakhs | |
|------------|---|--|--|--|--|
| I. | Sl. No. | Particulars | Audited Figures (as reported before adjusting for qualifications) | Adjusted Figures (audited figures after adjusting for qualifications) | |
| | 1. | Turnover / Total income | 458.34 | 458.34 | |
| | 2. | Total Expenditure | 359.66 | 359.66 | |
| | 3. | Net Profit/(Loss) | 214.79 | 214.79 | |
| | 4. | Earnings Per Share | 0.22 | 0.22 | |
| | 5. | Total Assets | 3,572.64 | 3,572.64 | |
| | 6. | Total Liabilities | 30,396.44 | 30,396.44 | |
| | 7. | Net Worth | -26,823.80 | -26,823.80 | |
| | 8. | Any other financial item(s) (as felt appropriate by the management) | NIL | NIL | |
| II. | Audit Qualification (each audit qualification separately): | | | | |
| | f. | Details of Audit Qualification: In relation to Going Concern assumption, we refer to Note 6 of the Statement where it is mentioned that the Company has accumulated losses incurred in the past years which have resulted in erosion of Company's Net worth. However, the management is of the view that Future Business prospects along with Cost reduction measures will support the company's Continued Operations and enable it to continue as a going concern. Accordingly, the financial results are prepared on going concern basis. The recent efforts taken by the company to increase its equity base by way of preferential allotment of equity / warrants will support the growth of business activities. | | | |
| | g. | Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion | | | |
| | h. | Frequency of qualification: Whether appeared first time / repetitive / since how long continuing | | | |
| | i. | For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: The impact of the qualification is not quantified by the Auditor. | | | |
| | j. | For Audit Qualification(s) where the impact is not quantified by the auditor: | | | |

- (i) **Management's estimation on the impact of audit qualification:** The Impact of the same on the Consolidated financial statements of the Company is unascertainable.
- (ii) **If management is unable to estimate the impact, reasons for the same:** The audit qualification relates to uncertainties associated with the Company's ability to continue as a going concern, which are dependent upon future business performance, successful implementation of management's plans and infusion of funds. Since these factors are prospective and cannot be determined with reasonable certainty at the reporting date, the financial impact of the qualification, if any, is presently not ascertainable.
- (iii) **Auditors' Comments on (i) or (ii) above:** The matter relates to uncertainties associated with the Company's ability to continue as a going concern, the outcome of which is dependent upon future events and management's plans. Accordingly, the impact, if any, on the financial statements is not presently capable of being quantified.

III. Signatories:

Mayank Girish Patel
Chairman and Director of Audit Committee
DIN: 06569391



CA Jignesh Savla
Statutory Auditor
Membership No. 124607

JIGNESH
VALLABHJI
SAVLA

Digitally signed by
JIGNESH VALLABHJI SAVLA
Date: 2026.05.30 12:28:42
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Gautam Suri
Managing Director
DIN: 08180233



Mithlesh Jaiswal
CFO



Place: Mumbai

Date: 30/05/2026