Engineers & Contractors

Niraj Cement Structurals Limited

Date: August 14, 2026

To,

The Corporate Relations Department. BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 **Scrip Code: 532986**	National Stock Exchange of India Limited Exchange Plaza Bandra Kurla Complex, Bandra East Mumbai 400051 **Scrip Symbol: NIRAJ**

Sub: Outcome of Board Meeting of the Company held on Friday, August 14, 2026.

Dear Sir/Madam,

Pursuant to Regulation 30 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), we would like to inform you that the Meeting of the Board of Directors of the Company was held today, i.e. Friday, August 14, 2026 at 04.00 p.m. at the registered office of the Company in which the Board has considered and approved the following matters:

1. To Considered and approved the Un-Audited Standalone & Consolidated Financial Results of the Company for the quarter ended June 30, 2026 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["SEBI L0DR"J. Copy of the Un-Audited Standalone & Consolidated Financial Results along with the Limited Review Reports of Statutory Auditors of the Company.

2. The 28th Annual General Meeting ("AGM") of the Company for the financial year 2025-26 has been scheduled to be held on Monday, September 28, 2026 through Video Conferencing ("VC") / Other Audio-Visual Means ("0AVM"), in with the relevant circulars issued by the Ministry of Corporate Affairs'

3. The Register of Members & Share Transfer Books of the Company shall remain closed from September 20, 2026 to September 28, 2026 for the purpose of 28th Annual General Meeting.

The meeting commenced at 04.00 p.m. and concluded at 05.00 p.m.

You are requested to kindly take a note thereof.

Thanking you,

Yours Faithfully,
For **Niraj Cement Structurals Limited**

ANIL ANANT JHA

Digitally signed by ANIL ANANT JHA
Date: 2026.08.14 17:12:21 +05'30'

Anil Anant Jha
Company Secretary & Compliance Officer
ACS: 66063

CIN: L26940MH1998PLC114307
REGD. OFFICE : Unit No. 820 to 825, Commercial Building, Wadhwa, Dukes Horizon, Pepsi Company, Off. Sion Trombay Road, Nr. R K Studio, D G Patil Road, Mumbai, Maharashtra, India, 400088
Tel.: 66027100 • E-mail: info@niraj.co.in • Website: www.niraj.co.in

Niraj
Engineers & Contractors
Niraj Cement Structurals Limited

NIRAJ CEMENT STRUCTURALS LIMITED

Standalone Statement of Unaudited Financial Result for the quarter ended 30th June, 2026

(₹ in Lacs except EPS data,unless otherwise stated)

	Particulars	Quarter ended			Year ended
		30-Jun-2026 (Unaudited)	31-Mar-2026 (Audited)	30-Jun-2025 (Unaudited)	31-Mar-2026 (Audited)
	Income				
1	i Revenue from operations	10,429.95	13,463.42	9,443.88	54,043.92
2	ii Other Income	707.07	653.56	287.66	1,479.73
3	**Total Income (1+2)**	11,137.02	14,116.98	9,731.54	55,523.66
4	**Expenses**				
	i Construction Costs and Other Direct Expenses	10,166.04	12,296.77	9,211.57	50,687.82
	ii Changes in inventories of finished goods, work-in-progress and stock-in-trade	(126.84)	442.05	(9.75)	151.48
	iii Employee benefits expense	44.63	46.68	37.16	172.06
	iv Finance costs	263.63	200.72	3.61	301.12
	v Depreciation and amortisation expense	49.39	62.93	56.61	240.60
	vi Other expenses	194.29	301.85	292.81	1,070.78
	Total expenses (4)	**10,591.14**	**13,351.01**	**9,592.01**	**52,623.84**
5	Profit before exceptional items and Tax (3-4)	**545.88**	**765.97**	**139.53**	**2,899.81**
6	Exceptional Items	-	-	-	-
7	**Profit Before Tax (5-6)**	**545.88**	**765.97**	**139.53**	**2,899.81**
8	Tax Expenses				
	i Current Tax	140.00	267.46	30.00	762.46
	ii Deferred Tax		(24.09)	-	(24.09)
	iii Earlier Year Income Tax	0.24	0.01	-	1.23
	Total Tax Expense (8)	**140.24**	**243.38**	**30.00**	**739.60**
9	**Net Profit/(loss) for the Period (7-8)**	**405.64**	**522.59**	**109.53**	**2,160.21**
10	**Other comprehensive income**				
	A(i) Items that will not be reclassified to Profit or Loss Remeasurements of defined benefit liability/(asset)	0.45	(2.52)	-	1.78
	A(ii) Income tax related to items that will not be reclassified to Profit or Loss				
	B(i) Items that will be reclassified to Profit or Loss				
	B(ii) (ii) Income tax related to items that will be reclassified to Profit or Loss				
	Total Other comprehensive income	**0.45**	**(2.52)**	**-**	**1.78**
11	**Total comprehensive income (9+10)**	**406.09**	**520.07**	**109.53**	**2,161.99**
12	Paid-up Equity share capital (Face Value ₹ 10 each fully paid up)	5,969.43	5,969.43	5,969.43	5,969.43
13	Other Equity				
14	Earnings Per Share (not annualized)				
	(a) Amount in ₹ (Basic)	0.68	0.88	0.18	3.62
	(b) Amount in ₹ (Diluted)	0.68	0.88	0.18	3.62

For Niraj Cement Structurals Limited

NIRAJ CEMENT STRUCTURALS LTD. MUMBAI

Vishram P Rudre
Managing Director
DIN No.08564350

Date : 14th August,2026
Place:- Mumbai

CIN: L26940MH1998PLC114307
REGD. OFFICE : Unit No. 820 to 825, Commercial Building, Wadhwa, Dukes Horizon, Pepsi Company, Off. Sion Trombay Road, Nr. R K Studio, D G Patil Road, Mumbai, Maharashtra, India, 400088
Tel.: 66027100 • E-mail: info@niraj.co.in • Website: www.niraj.co.in

Notes to Standalone Financial Results

1. The statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

2. The Standalone financial results for the period ended 30th June, 2026 includes the results for the quarter ended 30th June, 2026 being the balancing figures in respect of audited figures for the quarter ended on 31st Mar, 2026 and audited figures for the financial year ended 31st March, 2026.

3. The Company is engaged primarily in business of civil construction and infrastructure development and accordingly there are no separate reportable segments as per Indian Accounting Standards (Ind AS) 108 dealing with the segment reporting.

4. Revenue from operations and Cost of Material Consumed includes unbilled revenue & cost pertaining to the same in respect of uncertified work for on – going projects of the company Pan India.

5. Company has booked turnover and costs related to joint venture entities in the books of account of the Company. As per the joint venture Agreements / MOU entered in to with various joint venture partners, the projects are executed by the respective joint venture partners under the supervision and control of the company. The Bank accounts int which project proceeds are deposited are controlled by the company, and the joint venture partners are authorised to raise / sign invoices and respective documents on behalf of the joint venture.

6. The office of the Director General of GST Intelligence (DGGI) had carried out a Search and seizure operations at the office of the Company at Mumbai on 6th January, 2021 under the provisions of Section 67 (1) and (2) of CGST Act. The company has challenged the entire search and seizure proceedings and filed a writ petition with the Honourable Gujarat High Court and the matter is sub-judice in law. In View of this we are unable to comment on financial liabilities, arising out of the said proceedings. The Company has deposited Rs.108.40 Lacs under protest, without any defined tax liability. Hence, no provision is made in the books of accounts and the company has also challenged the action of the DGGI in the Honourable Gujarat High Court.
In the same regard, in the same year ended 31st March, 2021, mainly due to adoption of prudent accounting practices and various contractual reasons the company has reversed contractual revenue and corresponding sub-contracting costs and other direct expenses. The corresponding disputed receipts and payments transactions relating to the said contracts are unsettled and reflected in the financial statements under the head "Other Current Liabilities" and "Other Current assets". The Company is in process of resolving the disputes.

NIRAJ CEMENT STRUCTURALS LTD. MUMBAI

7. Balances of trade payables, trade receivables, advances received, advances given, GST liabilities / Input credits, and Income Tax assets (Net of liabilities) are mostly reconciled and confirmed. The management is in the process of confirmation and reconciliation of un-reconciled figures.
8. Income Tax Assets (Net) Amount of Rs 2,068.82 Lakhs has been shown under "Other Non-Current Assets". The company has received appeal orders for most of years which are in favour of the company and the appeal order giving effect is pending from the income tax department. Thus, the Management is of the opinion that the company should get the Income Tax Appeal / Tribunal orders in favour of the company for the pending assessment years also. Hence, the management is confident of getting rectification done before the end of financial year 2026-27.

9. The figures of earlier quarter /year are regrouped arranged whenever necessary to make them comparable with that of current quarter.

10. Sales include uncertified sales in respect of ongoing projects.

NIRAJ CEMENT STRUCTURALS LTD. MUMBAI

INDIA
Chaturvedi Sohan & Co.
Chartered Accountants
FRN - 118424W

Independent Auditor's Limited Review Report on the quarterly Unaudited Standalone Financial Results of Niraj Cement Structural Limited for the quarter ended 30th June 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To
The Board of Directors of
Niraj Cement Structurals Limited

We have reviewed the accompanying statement of unaudited Standalone financial results of Niraj Cement Structurals Limited (the "Company") for the quarter ended 30th, June 2026 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").

This standalone result, 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, (Ind AS 34) "Interim Financial Reporting" 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. Our responsibility is to express a conclusion on the standalone financial result based on our review.

We conducted our review of the standalone financial result in accordance with the Standard 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit conducted in accordance with standards on Auditing specified under section 143(10) of the Act. We have not performed an audit and accordingly, we do not express an audit opinion.

Emphasis of Matter

1. We draw your attention to Note No. 6 of the Financial Results, the office of the Director General of GST Intelligence (DGGI) had carried out a Search and seizure operations at the office of the Company at Mumbai on 6th January, 2021 under the provisions of Section 67 (1) and (2) of CGST Act. The company has challenged the entire search and seizure proceedings and filed a writ petition with the Honourable Gujarat High Court and the matter is sub-judice in law. In View of this we are unable to comment on financial liabilities, arising out of the said proceedings. The Company has deposited Rs.108.40 Lacs under protest, without any defined tax liability. Hence, no provision is made in the books of accounts and the company has also challenged the action of the DGGI in the Honourable Gujarat High Court. Further, in the same year ended 31st March, 2021, mainly due to adoption of prudent accounting practices and various contractual reasons the company has reversed contractual revenue and corresponding sub-contracting costs and other direct expenses. The corresponding disputed receipts and payments transactions relating

320, Tulsiani Chambers, Nariman Point, Mumbai 400 021. India. Tel: +91 22 2281 5154 /56,
Dept. E-Mail: Group: chaturvn@gmail.com / Billing: accounts@cachaturvedi.com / Audit: audit@cachaturvedi.com
Tax: tax@cachaturvedi.com / Finance: finance@cachaturvedi.com / Website: www.cachaturvedi.com

to the said contracts are unsettled and reflected in the financial statements under the head "Other Current Liabilities" and "Other Current assets". The Company is in process of resolving the disputes.

2. We draw your attention to Note No. 5 of the Financial Results, The Company has booked turnover and costs related to joint venture entities in the books of account of the company. As per the joint venture Agreements / MOU entered in to with various joint venture partners, the projects are executed by the respective joint venture partners under the supervision and control of the company. The Bank accounts int which project proceeds are deposited are controlled by the company, and the joint venture partners are authorised to raise / sign invoices and respective documents on behalf of the joint venture.

3. We draw your attention to Note No. 7 of the Financial Results, Balances of trade payables, trade receivables, advances received, advances given, GST liabilities / Input credits, and Income Tax assets (Net of liabilities) are subject to reconciliation. The management is in the process of confirmation and reconciliation of un-reconciled figures.

4. We draw your attention to Note No. 8 of the Financial Results, Income Tax Assets (Net) Amount of Rs 2,068.82 Lakhs has been shown under "Other Non- Current Assets". The company has received appeal orders for most of years which are in favour of the company and the appeal order giving effect is pending from the income tax department. Thus, the Management is of the opinion that the company should get the Income Tax Appeal / Tribunal orders in favour of the company for the pending assessment years also. Hence, the management is confident of getting rectification done before the end of financial year 2026-27.

5. We draw your attention to Note No. 10 of the Financial Results, Sales include uncertified sales in respect of ongoing projects

For Chaturvedi Sohan & Co.
Chartered Accountants
FRN: 118424W

VIVEKANAND CHATURVEDI Digitally signed by VIVEKANAND CHATURVEDI Date: 2026.08.14 16:50:22 +05'30'

Vivekanand Chaturvedi
Partner
M. No.: 106403
UDIN: 26106403ZWAEEM5631

CHATURVEDI SOHAN & CO. CHARTERED ACCOUNTANTS 223/151/54/56 J20, Tulsiani Chambers, Nariman Point, Mumbai 21 118424W CA INDIA

Date:14th August, 2026
Place: Mumbai

Engineers & Contractors

Niraj Cement Structurals Limited

NIRAJ CEMENT STRUCTURALS LIMITED

Consolidated Statement of Unaudited Financial Result for the quarter ended 30th June, 2026

(₹ in Lacs except EPS data,unless otherwise stated)

	Particulars	Quarter ended			Year ended
		30-Jun-2026 (Unaudited)	31-Mar-2026 (Audited)	30-Jun-2025 (Unaudited)	31-Mar-2026 (Audited)
	Income				
1	i Revenue from operations	10,453.53	13,586.22	9,454.16	54,203.23
2	ii Other Income	698.59	637.64	287.66	1,461.21
3	**Total Income (1+2)**	**11,152.12**	**14,223.86**	**9,741.82**	**55,664.43**
4	**Expenses**				
	i Construction Costs and Other Direct Expenses	10,166.12	12,296.77	9,211.57	50,687.82
	ii Changes in inventories of finished goods, work-in-progress and stock-in-trade	(126.84)	442.05	(9.75)	151.48
	iii Employee benefits expense	58.83	60.93	40.92	214.63
	iv Finance costs	263.73	200.72	3.61	301.12
	v Depreciation and amortisation expense	54.53	67.01	56.61	244.67
	vi Other expenses	238.87	346.65	308.99	1,210.95
	Total expenses (4)	**10,655.24**	**13,414.14**	**9,611.95**	**52,810.66**
5	Profit before exceptional items and Tax (3-4)	**496.88**	**809.72**	**129.87**	**2,853.77**
6	Exceptional Items	-	-	-	-
7	**Profit Before Tax (5-6)**	**496.88**	**809.72**	**129.87**	**2,853.77**
8	Tax Expenses				
	i Current Tax	140.00	267.46	30.00	762.46
	ii Deferred Tax	-	(24.09)	-	(24.09)
	iii Earlier Year Income Tax	0.24	1.23	-	1.23
	Total Tax Expense (8)	**140.24**	**244.60**	**30.00**	**739.60**
9	**Net Profit/(loss) for the Period (7-8)**	**356.64**	**565.12**	**99.87**	**2,114.17**
10	**Other Comprehensive income**				
	A(i) Items that will not be reclassified to Profit or Loss Remeasurements of defined benefit liability/(asset)	0.79	2.71	-	2.71
	A(ii) Income tax related to items that will not be reclassified to Profit or Loss				
	B(i) Items that will be reclassified to Profit or Loss				
	B(ii) (ii) Income tax related to items that will be reclassified to Profit or Loss				
	Total Other comprehensive income	**0.79**	**2.71**	**-**	**2.71**
11	**Total comprehensive income (9+10)**	**357.43**	**567.83**	**99.87**	**2,116.88**
12	Paid-up Equity share capital (Face Value ₹ 10 each fully paid	5,969.43	5,969.43	5,969.43	5,969.43
13	Other Equity				-
14	Earnings Per Share (not annualized)				
	(a) Amount in ₹ (Basic)	0.60	0.95	0.17	3.54
	(b) Amount in ₹ (Diluted)	0.60	0.95	0.17	3.54

Date : 14th August, 2026
Place:- Mumbai

NIRAJ CEMENT STRUCTURALS LTD. MUMBAI ★

For Niraj Cement Structurals Limited

Vishram P Rudre
Managing Director
DIN No.08564350

Engineers & Contractors

Niraj Cement Structurals Limited

Notes to Consolidated Financial Results

1. The statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

2. The Consolidated financial results for the period ended 30th June, 2026 includes the results for the quarter ended 30th June, 2026 being the balancing figures in respect of audited figures for the quarter ended on 31st Mar, 2026 and audited figures for the financial year ended 31st March, 2026.

3. The Company is engaged primarily in business of Civil Construction and Infrastructure Development and accordingly there are no separate reportable segments as per Indian Accounting Standards (Ind AS) 108 dealing with the segment reporting.

4. Revenue from operations and Cost of Material Consumed includes unbilled revenue & cost pertaining to the same in respect of uncertified work for on – going projects of the company Pan India.

5. Company has booked turnover and costs related to joint venture entities in the books of account of the company. As per the joint venture Agreements / MOU entered in to with various joint venture partners, the projects are executed by the respective joint venture partners under the supervision and control of the company. The Bank accounts int which project proceeds are deposited are controlled by the company, and the joint venture partners are authorised to raise / sign invoices and respective documents on behalf of the joint venture.

6. The office of the Director General of GST Intelligence (DGGI) had carried out a Search and seizure operations at the office of the Company at Mumbai on 6th January, 2021 under the provisions of Section 67 (1) and (2) of CGST Act. The company has challenged the entire search and seizure proceedings and filed a writ petition with the Honourable Gujarat High Court and the matter is sub-judice in law. In View of this we are unable to comment on financial liabilities, arising out of the said proceedings. The Company has deposited Rs.108.40 Lacs under protest, without any defined tax liability. Hence, no provision is made in the books of accounts and the company has also challenged the action of the DGGI in the Honourable Gujarat High Court.
In the same regard, in the same year ended 31st March, 2021, mainly due to adoption of prudent accounting practices and various contractual reasons the company has reversed contractual revenue and corresponding sub-contracting costs and other direct expenses. The corresponding disputed receipts and payments transactions relating to the said contracts are unsettled and reflected in the financial statements under the head "Other Current Liabilities" and "Other Current assets". The Company is in process of resolving the disputes.

7. Balances of trade payables, trade receivables, advances received, advances given, GST liabilities / Input credits, and Income Tax assets (Net of liabilities) are subject to reconciliation. The management is in the process of confirmation and reconciliation of un-reconciled figures.

NIRAJ CEMENT STRUCTURALS LTD. MUMBAI

8. As per Ind AS 109 "Financial Instrument" during the previous year, the company has provided the Provision for Expected Credit Loss (ECL) of Rs 2,606.43 lakh (Net) against whom litigation / arbitration process were in progress and these amounts were pertaining to the earlier years and accordingly adjusted against balance of General Reserves of the company. During the Quarter, there is no change in the provision for expected credit loss.

9. Income Tax Assets (Net) Amount of Rs 2,068.82 Lakhs has been shown under "Other Non-Current Assets". The company has received appeal orders for most of years which are in favour of the company and the appeal order giving effect is pending from the income tax department. Thus, the Management is of the opinion that the company should get the Income Tax Appeal / Tribunal orders in favour of the company for the pending assessment years also. Hence, the management is confident of getting rectification done before the end of financial year 2026-27.

10. This statement includes the results of the following entities:

Sr. No	Name of the Company	Relationship with Holding Company	Total Revenue (Rs. In Lakhs)	Total Profit / (Loss) (PAT) (Rs. In Lakhs)
1	Niraj Consulting Group Limited	Subsidiary Company	8.80	(9.07)
2	Niraj Build India Limited	Subsidiary Company	14.78	(39.59)

This above annual financial information of the subsidiary companies has not been audited by the auditors of the company and our conclusion on the statement, in so far as it is related to the amount and disclosure included in respect of subsidiaries are based solely on such audited financial information, as audited by other Chartered Accountant firm.

11. The figures of earlier quarter /year are regrouped arranged whenever necessary to make them comparable with that of current quarter.

12. Sales include uncertified sales in respect of ongoing projects.

NIRAJ CEMENT STRUCTURALS LTD. MUMBAI

INDIA

Chaturvedi Sohan & Co.

Chartered Accountants

FRN - 118424W

Independent Auditor's Limited Review Report on the quarterly Unaudited Consolidated Financial Results of Niraj Cement Structural Limited for the quarter ended 30th June 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To
The Board of Directors of
Niraj Cement Structurals Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of Niraj Cement Structural Limited (the "Company") for the quarter ended June 30, 2026 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").

This Consolidated 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, (Ind AS 34) "Interim Financial Reporting" 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. Our responsibility is to express a conclusion on the consolidated financial statement based on our review.

We conducted our review of the Consolidated financial statement in accordance with the Standard 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit conducted in accordance with standards on Auditing specifies under section 143(10) of the Act. We have not performed an audit and accordingly, we do not express an audit opinion.

Emphasis of Matter

1. We draw your attention to Note No. 6 of, the office of the Director General of GST Intelligence (DGGI) had carried out a Search and seizure operations at the office of the Company at Mumbai on 6th January, 2021 under the provisions of Section 67 (1) and (2) of CGST Act. The company has challenged the entire search and seizure proceedings and filed a writ petition with the Honourable Gujarat High Court and the matter is sub-judice in law. In View of this we are unable to comment on financial liabilities, arising out of the said proceedings. The Company has deposited Rs.108.40 Lacs under protest, without any defined tax liability. Hence, no provision is made in the books of accounts and the company has also challenged the action of the DGGI in the Honourable Gujarat High Court. Further, in the same year ended 31st March, 2021, mainly due to adoption of prudent accounting practices and various contractual reasons the company has reversed contractual revenue and corresponding sub-contracting costs and other direct expenses. The corresponding disputed receipts

320, Tulsiani Chambers, Nariman Point, Mumbai 400 021. India. Tel: +91 22 2281 5154 /56,
Dept. E-Mail: Group: chaturvn@gmail.com / Billing: accounts@cachaturvedi.com / Audit: audit@cachaturvedi.com
Tax: tax@cachaturvedi.com / Finance: finance@cachaturvedi.com / Website: www.cachaturvedi.com

and payments transactions relating to the said contracts are unsettled and reflected in the financial statements under the head "Other Current Liabilities" and "Other Current assets". The Company is in process of resolving the disputes.

2. We draw your attention to Note No. 5 of the Financial Results, Company has booked turnover and costs related to joint venture entities in the books of account of the company. As per the joint venture Agreements / MOU entered in to with various joint venture partners, the projects are executed by the respective joint venture partners under the supervision and control of the company. The Bank accounts int which project proceeds are deposited are controlled by the company, and the joint venture partners are authorised to raise / sign invoices and respective documents on behalf of the joint venture.

3. We draw your attention to Note No. 7 of the Financial Results, Balances of trade payables, trade receivables, advances received, advances given, GST liabilities / Input credits, and Income Tax assets (Net of liabilities) are subject to reconciliation. The management is in the process of confirmation and reconciliation of un-reconciled figures.

4. We draw your attention to Note No. 9 of the Financial Results, Income Tax Assets (Net) Amount of Rs 2,068.82 Lakhs has been shown under "Other Non- Current Assets". The company has received appeal orders for most of years which are in favour of the company and the appeal order giving effect is pending from the income tax department. Thus, the Management is of the opinion that the company should get the Income Tax Appeal / Tribunal orders in favour of the company for the pending assessment years also. Hence, the management is confident of getting rectification done before the end of financial year 2026-27.

5. We draw your attention to Note No. 12 of the financial results, Sales include uncertified sales in respect of ongoing projects.

Other Matter

1. This statement includes the results of the following entities:

Sr. No	Name of the Company	Relationship with Holding Company	Total Revenue (Rs. In Lakhs)	Total Profit / (Loss) (PAT) (Rs. In Lakhs)
1	Niraj Consulting Group Limited	Subsidiary Company	8.80	(9.07)
2	Niraj Build India Limited	Subsidiary Company	14.78	(39.59)

This above annual financial information of the subsidiary companies which have been reviewed by their respective auditors and our conclusion on the statement, in so far as it is related to the amount and disclosure included in respect of subsidiaries are based solely on such audited financial information.

For Chaturvedi Sohan & Co.
Chartered Accountants
FRN: 118424W

VIVEKANAND CHATURVEDI Digitally signed by VIVEKANAND CHATURVEDI Date: 2026.08.14 16:51:08 +05'30'

Vivekanand Chaturvedi
Partner
M.No.: 106403
UDIN : **26106403DNEFQD6823**

Date:14th Aug, 2026
Place: Mumbai

Date: August 14, 2026

To,

The Corporate Relations Department **BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 Script Code: 532986	The Manager, Listing Department **National Stock Exchange of India Limited** Exchange Plaza Bandra Kurla Complex, Bandra (East), Mumbai - 400051 Script Symbol: NIRAJ

Dear Sir/Madam,

Sub: - Declaration pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the standalone and consolidated unaudited financial results for the quarter ended June 30, 2026.

We, **Niraj Cement Structurals Limited**, shall hereby declare that, our Statutory Auditor has issued Limited Review Report with unmodified opinion on standalone and consolidated unaudited financial results of the Company for the quarter ended June 30, 2026, which have been approved by the Board of Directors of the Company at their meeting held on Friday, August 14, 2026.

Kindly take the same on your record.

Thanking you.

Yours Faithfully,

For **Niraj Cement Structurals Limited**

ANIL ANANT JHA

Digitally signed by ANIL ANANT JHA
Date: 2026.08.14 17:21:32 +05'30'

Anil Anant Jha
Company Secretary and Compliance Officer