Punj Lloyd Ltd

info@punjlloyd.com
www.punjlloyd.com
Contact Number-8882235461

31st July, 2026

BSE Limited
Department of Corporate Services
25th Floor, P J Towers
Dalal Street
Mumbai – 400001

National Stock Exchange of India Limited
Exchange Plaza
Bandra Kurla Complex
Bandra (East)
Mumbai – 400051

Scrip Code: 532693/PUNJLLOYD

Symbol: PUNJLLOYD

Sub: Outcome of Board Meeting held on 31st July, 2026 and submission of Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2026 as per SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to above, we hereby submit / inform that:

1. The Board of Directors ("Board") at its meeting held on 31st July, 2026, which commenced at 3.30 PM and concluded at 4.00 PM, has approved and taken on record the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended 30th June, 2026, as reviewed and recommended by the Audit Committee.

   We would like to state & declare that M/s. Kashyap Sikdar & Co., Statutory Auditors of the Company have issued Limited Review Reports on the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended 30th June, 2026.

2. The Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended 30th June, 2026 prepared in terms of Regulation 33 of the SEBI Listing Regulations together with the Limited Review Report of the Statutory Auditors for the quarter ended 30th June, 2026 are enclosed herewith.

   The results are also being uploaded on the Company's website at www.punjlloydgroup.com

3. Took note of the resignation of Mr. Rajeev Pal (DIN : 11283529) as an Additional Director (Non-Executive, Non-Independent) of the Company w.e.f. July 31, 2026.

4. Based on recommendation of Nomination and Remuneration Committee, the Board has approved the appointment of Mr. Rahul Singh Tomar (DIN: 11853243) as an Additional Director (Non-Executive, Non-Independent) of the Company.

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Further, pursuant to BSE Circular no. LIST/COMP/14/2018-19 and NSE Circular no. NSE/CML/2018/24, both dated June 20, 2018, it is hereby also affirmed that Mr. Rahul Singh Tomar is not debarred from holding the office of director by virtue of any SEBI order or order of any other such authority.

5. Based on recommendation of the Audit Committee, recommended to the shareholders the appointment of the Joint Statutory Auditors of the Company as below:

   Appointment of M/s. Shah Dhandharia & Co. LLP , Chartered Accountants (Firm Registration No.: 118707W/ W100724) as one of the Joint Statutory Auditors of the Company, to hold office from the conclusion of the 38th Annual General Meeting until the conclusion of the 43rd Annual General Meeting of the Company to be held in the year 2031.

6. Based on recommendation of the Audit Committee, the Board has approved the appointment of M/s. KVM & Co., Cost Accountants, as the Cost Auditors of the Company, for FY 2018-19 until 2025 - 2026.

The requisite disclosures as required pursuant to Regulation 30 of SEBI Listing Regulations read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed as per Annexure A.

You are requested to take the same on record.

Thanking You,

Yours faithfully,

For **PUNJ LLOYD LIMITED**

Adhish Swaroop

Adhish Swaroop
Company Secretary

Encl.: a/a

Punj Lloyd Ltd

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Annexure – 'A'

Details required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:

Change in Directors:

SN	Particular	Information	Information
1	Name of Director	Mr. Rahul Singh Tomar	Mr. Rajeev Pal
2	Reason for change viz. appointment	Appointed as an additional non-executive non-independent director on the Board	Ceased as a Director (Non-Executive & Non-Independent) of the Company with immediate effect on account of resignation. Further, no other material reason for resignation other than those mentioned in the resignation letter enclosed herewith.
3	Date of Appointment & term of appointment	With effect from 31st July, 2026. Mr. Rahul Singh Tomar shall be a director liable to retire by rotation.	With effect from 31st July, 2026
4	Brief Profile (in case of appointment)	**Mr. Rahul Singh Tomar** is a seasoned infrastructure and project management professional associated with the Adani Group's Project Assurance Group (Manufacturing Cluster). He brings extensive experience in project assurance, governance, risk management, and audit functions across the Defence, Manufacturing, and Energy sectors. With a strong track record in overseeing large-scale capital	Not applicable

SN	Particular	Information	Information
		projects, he has consistently driven operational excellence, regulatory compliance, and effective project delivery through robust governance and assurance frameworks.	
5	Disclosure of Relationship between Directors (in case of appointment of a director)	Nil	Not applicable

Details of Auditors:

SN	Particular	Information	Information
1	Name of Auditor	M/s. Shah Dhandharia & Co LLP	M/s. K V M & CO.
2	Reason for change viz. appointment	Appointment as one of the Joint Statutory Auditors of the Company.	Appointment as Cost Auditors of the Company.
3	Date of Appointment & term of appointment	The Board of Directors in its Meeting held on 31st July, 2026 has recommended the appointment to the shareholders, effective from the conclusion of 38th Annual General Meeting until the conclusion of the 43rd Annual General Meeting of the Company to be held in the year 2031. **Terms of appointment:** Appointment as one of the Joint Statutory Auditors	The Board of Directors in its Meeting held on 31st July, 2026 appointed M/s. K V M & CO., Cost Accountants as the Cost Auditors of the Company, for FY 2018-19 until FY 2025-2026. **Terms of appointment:** Appointment as Cost Auditors for FY 2018-19 until FY 2025-2026

SN	Particular	Information	Information
4	Brief Profile (in case of appointment)	Shah Dhandharia & Co LLP is a firm of Chartered Accountants based at Ahmedabad, established in 1999 and registered with the Institute of Chartered Accountants of India under Firm Registration No. 118707W/ W100724. The firm holds a valid Peer Review Certificate issued by the Peer Review Board of ICAI (Certificate No. 020344, valid up to 31 March 2028). It has experience in statutory audits of listed and large corporate entities across manufacturing, infrastructure and energy sectors.	We are a proprietorship & partnership firm of Cost & Management Accountants of India. Objective of firm is to provide services in field of Cost and Management Account with high standards of professionalism and integrity. The Firm has been engaged in the profession for last 35 years with focus on Cost Audits, Designing Cost Audit Systems, Cost Record Maintenance, Company Law Assignments, Indirect Taxation and Project Finance.
5	Disclosure of Relationship between Directors (in case of appointment of a director)	Not Applicable	Not Applicable

Kashyap Sikdar & Co.
Chartered Accountants

C-10, LGF, LAJPAT NAGAR-III
NEW DELHI- 110 024
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011- 42440072
011- 42440073
011- 42440074
e-mail : kashyap.sikdar@yahoo.com

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

To

The Board of Directors
Punj Lloyd Limited

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s Punj Lloyd Limited ('the Company") for the quarter ended June 30th,2026("the Statement"), being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("the Listing Regulation").

The preparation of the Statement 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 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review.

We have conducted our review of the statement in accordance with the Standard of Review Engagement (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 required that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons 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 Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matter that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Kashyap Sikdar & Co. ★ New Delhi FRN: 016253N ★ Chartered Accountants

For KASHYAP SIKDAR AND COMPANY
Chartered Accountants
FRN: 0016253N

Kashyap Sikdar & Co.
New Delhi
FRN: 016253N
Chartered Accountants

SWATI ARORA

Digitally signed by SWATI ARORA
Date: 2026.07.31 16:23:56 +05'30'

Swati Arora
(PARTNER)
Membership No. 532525

Place: New Delhi
Date: 31.07.2026
UDIN: 26532525VQOFPE3572

Punj Lloyd Limited

CIN: L74899DL1988PLC033314

Registered Office : 17 - 18 Nehru Place, New Delhi 110019, India, Email - info@punjlloyd.com, Website - www.punjlloyd.com

UNAUDITED STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 2026

Sr No	Particulars	Quarter Ended	Year Ended
		June 30, 2026	March 31, 2026
		(Unaudited)	(Audited)
1	**Income**		
	Revenue from operations	15.86	195.69
	Other Income	2.84	76.31
	Total Income	**18.70**	**272.00**
2	**Expenditure**		
	a. Cost of Material Consumed	2.34	15.23
	b. Employees Benefit Expenses	2.69	16.77
	c. Finance Cost	0.01	0.52
	d. Depreciation and Amortisation Expenses	0.44	7.94
	e. Other Expenses	17.35	130.66
	Total Expenditure	**22.83**	**171.12**
3	**Profit before Exceptional Items and Tax (1-2)**	**(4.13)**	**100.88**
4	**Add / (Less) - Exceptional Items - (Net)**	**-**	**(1,312.18)**
5	**Profit Before Tax (3+4)**	**(4.13)**	**(1,211.30)**
6	**Tax Expense**		
	- Current Tax	-	-
	- Deferred Tax	-	-
	Total Tax Expenses	**-**	**-**
7	**Profit / (Loss) after Tax (5-6)**	**(4.13)**	**(1,211.30)**
8	**Other Comprehensive Income (after tax)**		
	Items that will not be reclassified to profit or loss		
	a. Re-measurement gain/(loss) on defined benefit plans	-	(0.32)
	b. Net gain/ (loss) on fair value through OCI (FVTOCI) of equity securities	-	(16.17)
	Total Other Comprehensive Income / (Loss) (net of tax)	**-**	**(16.49)**
9	**Total Comprehensive Income / (Loss) (7+8)**	**(4.13)**	**(1,227.79)**
10	Paid-up Equity Share Capital (Face value of ₹ 2 each)	0.10	0.10
11	Other Equity	39.04	43.17
12	Net worth (In ₹ Crores)	39.14	43.27
13	**Earnings per Share - (Face value of ₹ 2 each):** - Basic & Diluted (in ₹) (Not Annualised for Quarter)	(82.67)	(36.90)

Ratios :

Sr No	Particulars	Quarter Ended	Year Ended
		June 30, 2026	March 31, 2026
		(Unaudited)	(Audited)
1	Debt-Equity Ratio (in times)	-	0.18
2	Debt Service coverage Ratio (in times)	(0.48)	(0.12)
3	Interest Service Coverage Ratio (in times)	NA	(2,302.37)
4	Current Ratio (in times)	1.01	1.02
5	Long term debt to Working Capital (in times)	-	-
6	Bad Debts to Account Receivables Ratio (in times)	NA	NA
7	Current Liability Ratio (in times)	1.00	1.00
8	Total Debts to Total Assets Ratio (in times)	-	0.02
9	Debtors Turnover Ratio (in times)	0.83	2.09
10	Inventory Turnover Ratio (in times)	0.38	3.90
11	Operating Margin (%)	-23.24%	-614.67%
12	Net Profit Margin (%)	-22.10%	-445.33%
13	Net Profit After Tax (In ₹ Crores)	(4.13)	(1,211.30)
14	Net worth (In ₹ Crores)	39.14	43.27
15	Debenture redemption reserve (DRR) (In ₹ Crores)	NA	NA

Punj Lloyd Limited

CIN: L74899DL1988PLC033314

Registered Office : 17 - 18 Nehru Place, New Delhi 110019, India, Email - info@punjlloyd.com, Website - www.punjlloyd.com

Formula for computation of ratios are as follows :

Sr No.	Ratio	Formula used in Ratio Computations
1	Debt Equity Ratio	Total Borrowing (including Current maturities) / Total Equity
2	Debt service coverage Ratio	Earning Before Interest, Depreciation and Taxes / (Interest Expenses + Principal Repayment) Interest Cost is including derivative (gain) / loss on hedged borrowings and foreign exchange fluctuations.
3	Interest service coverage Ratio	Earning Before Interest, Depreciation and Taxes / Interest Expenses - Interest Cost is including derivative (gain) / loss on hedged borrowings and foreign exchange fluctuations.
4	Current Ratio	Current Assets / Current Liabilities
5	Long term debt to working capital	Non Current debt / Working Capital
6	Bad debts to Account Receivable	Not applicable as there is no bad debts
7	Current liability Ratio	Current Liabilities / Total Liabilities
8	Total debts to Total assets	Total debts / Total assets
9	Debtors Turnover Ratio	Revenue from Operations / Average Trade Receivables
10	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory
11	Operating Margin	Earning Before Interest, Depreciation and Taxes (Excluding Other Income) / Revenue from Operations
12	Net profit Margin	Profit after tax / Total Income

Other Disclosures :

1 The aforesaid Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 31, 2026.

2 The Statutory Auditors have carried out limited review of Standalone Financial Results of the Company for the quarter ended on June 30, 2026.

3 The Company was admitted to the CIRP pursuant to an application filed before the Hon'ble National Company Law Tribunal, Principal Bench, New Delhi ("NCLT/ Adjudicating Authority") by ICICI Bank Limited against Punj Lloyd Limited, under Section 7 of the Insolvency and Bankruptcy Code, 2016 ("Code") read with the rules and regulations framed thereunder, as amended from time to time. The Hon'ble NCLT vide its order ("Admission Order") dated March 08, 2019 ("Insolvency Commencement Date") had admitted the application for the initiation of the corporate insolvency resolution process ("CIRP") of the Company. Subsequently, the NCLT vide its order dated May 22, 2019 appointed Mr. Ashwini Mehra (IBBI Reg. No: IBBI/IPA-001/IP-P00388/2017-18/10706) as the Resolution Professional ("RP") of the Company.

The Hon'ble NCLT, Principal Bench vide order dated May 27, 2022 (published on May 31, 2022) ("Liquidation Order") approved the Liquidation of the Company as a going concern in accordance with Section 33 of the Code and in terms of the Liquidation Order Mr. Ashwini Mehra (IBBI Reg. No: IBBI/IPA-001/IP-P00388/2017-18/10706), erstwhile RP was appointed as the Liquidator of the Company.

Further, with effect from May 27, 2022, the Liquidator shall have powers and duties, as provided in Section 34 and 35 of the Code, including but not limited to:

i. The powers of the Board of Directors, key managerial personnel and the partners of the Company, as the case may be, shall cease to have effect and shall be vested in the Liquidator;

ii. The Liquidator shall take into his custody or control all the assets, property, effects, and actionable claims of the Company;

iii. The Liquidator shall act and execute in the name and on behalf of the Company all deeds, receipts, and other documents, if any;

iv. Other duties as prescribed under the Code.

The Companies Act 2013 (as amended) (the 'Act') under section 134 (1) states that the financial statement shall be approved by the Board of Directors and thereafter signed on behalf of the Board by the chairperson of the company where he is authorised by the Board or by two directors out of which one shall be Managing Director, if any, and the Chief Executive Officer (CEO), the Chief Financial Officer (CFO) and the Company Secretary of the company, wherever they are appointed, for submission to the auditor for his report thereon. Upon commencement of the CIRP, the powers of the erstwhile Board of Directors of the Company stand extinguished and are exercised by the Resolution Professional (RP) and upon commencement of the liquidation, these powers are exercised by the Liquidator. The financial statements from 2019-2020 to 2025-2026 pertain to the Corporate Insolvency Resolution Process. The financial statements for these periods has been prepared based on the information and data available with the company. All practical and reasonable efforts have been made to gather details to prepare these financial statements and despite various challenges and complex circumstances, like lack of manpower, limited availability of the information and best possible efforts have been put to provide information required by the auditors for the purpose of carrying out the audit. These financial statements has been prepared on annual basis and no quartely financials has been prepared due to above limitations.

Accordingly, as quarterly financial statements were not prepared during the aforesaid periods due to the above-mentioned limitations, comparative figures for the previous quarters are not available.

For and on behalf of the board of directors of
Punj Lloyd Limited

VIPIN GOEL Digitally signed by VIPIN GOEL Date: 2026.07.31 17:26:27 +05'30'

Vipin Goel
Director
DIN: 08116197
Place: Delhi
Date : 31st July, 2026

Kashyap Sikdar & Co.
Chartered Accountants

C-10, LGF, LAJPAT NAGAR-III
NEW DELHI- 110 024
PH. : 011- 42440071
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011- 42440073
011- 42440074
e-mail : kashyap.sikdar@yahoo.com

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

To

The Board of Directors
Punj Lloyd Limited

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s Punj Lloyd Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its Joint Venture for the quarter ended June 30th,2026("the Statement"), being submitted by the Holding Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("the Listing Regulation").

The Holding Company's management is responsible for the preparation of the Statement 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. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We have conducted our review of the financial statement in accordance with the Standard of Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. These standards required that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons 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 Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matter that might be identified in an audit. Accordingly, we do not express an audit opinion.

The Statement includes the results of the following entities:

Holding Company:

i. Punj Lloyd Limited

Subsidiaries:

i. Yagyi Kalewa Highway Limited
ii. PL Engineering Limited
iii. Punj Lloyd Upstream Limited
iv. Punj Llyod Infrastructure Pte Limited

Kashyap Sikdar & Co. New Delhi FRN: 016253N Chartered Accountants

Joint Venture:

i. Ramprastha Punj Llyod Developers Private Limited

Based on our review conducted as above for the holding company and based on management certified financials of the subsidiaries, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KASHYAP SIKDAR AND COMPANY
Chartered Accountants
FRN: 0016253N

Kashyap Sikdar & Co. New Delhi FRN: 016253N Chartered Accountants

SWATI ARORA

Digitally signed by SWATI ARORA
Date: 2026.07.31 16:21:43 +05'30'

Swati Arora
(PARTNER)
Membership No. 532525

Place: New Delhi
Date: 31.07.2026
UDIN: 26532525XKIKJV5757

Punj Lloyd Limited

CIN: L74899DL1988PLC033314

Registered Office : 17 - 18 Nehru Place, New Delhi 110019, India, Email - info@punjlloyd.com, Website - www.punjlloyd.com

UNAUDITED STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 2026

Sr No	Particulars	Quarter Ended June 30, 2026 (Unaudited)	Year Ended March 31, 2026 (Audited)
1	**Income**		
	Revenue from operations	15.86	195.69
	Other Income	2.84	76.23
	Total Income	**18.70**	**271.92**
2	**Expenditure**		
	a. Operating Expenses	2.34	15.23
	b. Employees Benefit Expenses	2.69	16.78
	c. Finance Cost	2.85	4.74
	d. Depreciation and Amortisation Expenses	0.44	7.94
	e. Other Expenses	18.04	461.49
	Total Expenditure	**26.35**	**506.18**
3	**Profit before Exceptional Items and Tax (1-2)**	**(7.65)**	**(234.26)**
4	**Add / (Less) - Exceptional Items - (Net)**	**-**	**(1,312.18)**
5	**Profit before share of loss in associates / joint ventures (net) and tax (3+4)**	**(7.65)**	**(1,546.44)**
6	**Share of loss of associates / joint ventures (net)**	**-**	**(4.24)**
7	**Profit Before Tax (5+6)**	**(7.65)**	**(1,550.68)**
8	**Tax Expense**		
	- Current Tax	-	-
	- Deferred Tax	-	-
	Total Tax Expenses	**-**	**-**
9	**Profit / (Loss) after Tax (7-8)**	**(7.65)**	**(1,550.68)**
	Attributable to:		
	Equity holders of the parent	(7.65)	(1,548.43)
	Non-controlling interests	-	(2.25)
10	**Other Comprehensive Income (after tax)**		
	Items that will not be reclassified to profit or loss		
	a. Re-measurement gain/(loss) on defined benefit plans	-	(0.32)
	b. Net gain/ (loss) on fair value through OCI (FVTOCI) of equity securities	-	19.62
	Items that will be reclassified to profit or loss		
	Exchange differences on translation of foreign operations and subsidiaries	-	(563.00)
	Total Other Comprehensive Income / (Loss) (net of tax)	**-**	**(543.70)**
	Attributable to:		
	Equity holders of the parent	-	(543.70)
	Non-controlling interests	-	-
11	**Total Comprehensive Income / (Loss) (9+10)**	**(7.65)**	**(2,094.38)**
	Attributable to:		
	Equity holders of the parent	(7.65)	(2,092.13)
	Non-controlling interests	-	(2.25)
12	Paid-up Equity Share Capital (Face value of ₹ 2 each)	0.10	0.10
13	Other Equity	(922.69)	(915.03)
14	Net worth (In ₹ Crores)	(922.59)	(914.93)
15	**Earnings per Share - (Face value of ₹ 2 each):** - Basic & Diluted (in ₹) (Not Annualised for Quarter)	(153.06)	(47.17)

Punj Lloyd Limited

CIN: L74899DL1988PLC033314

Registered Office : 17 - 18 Nehru Place, New Delhi 110019, India, Email - info@punjlloyd.com, Website - www.punjlloyd.com

Ratios :

Sr No	Ratios	Quarter Ended June 30, 2026 (Unaudited)	Year Ended March 31, 2026 (Audited)
1	Debt-Equity Ratio (in times)	(0.41)	(0.42)
2	Debt Service coverage Ratio (in times)	(0.54)	(0.16)
3	Interest Service Coverage Ratio (in times)	(1.54)	(324.58)
4	Current Ratio (in times)	0.60	0.61
5	Long term debt to Working Capital (in times)	-	-
6	Bad Debts to Account Receivables Ratio (in times)	NA	NA
7	Current Liability Ratio (in times)	1.00	1.00
8	Total Debts to Total Assets Ratio (in times)	0.24	0.23
9	Debtors Turnover Ratio (in times)	0.02	0.36
10	Inventory Turnover Ratio (in times)	0.38	3.89
11	Operating Margin (%)	(0.28)	(7.86)
12	Net Profit Margin (%)	(0.41)	(5.70)
13	Net Profit After Tax (In ₹ Crores)	(7.65)	(1,550.68)
14	Net worth (In ₹ Crores) (Excluding NCI)	(922.59)	(914.93)
15	Debenture redemption reserve (DRR) (In ₹ Crores)	NA	NA

Formula for computation of ratios are as follows :

Sr. No.	Ratio	Formula used in Ratio Computations
1	Debt Equity Ratio	Total Borrowing (including Current maturities) / Total Equity
2	Debt service coverage Ratio	Earning Before Interest, Depreciation and Taxes / (Interest Expenses + Principal Repayment)
3	Interest service coverage Ratio	Earning Before Interest, Depreciation and Taxes / Interest Expenses
4	Current Ratio	Current Assets / Current Liabilities
5	Long term debt to working capital	Non Current debt / Working Capital
6	Bad debts to Account Receivable	Not applicable as there is no bad debts
7	Current liability Ratio	Current Liabilities / Total Liabilities
8	Total debts to Total assets	Total debts / Total assets
9	Debtors Turnover Ratio	Revenue from Operations / Average Trade Receivables
10	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory
11	Operating Margin	Earning Before Interest, Depreciation and Taxes (Excluding Other Income) / Revenue from Operations
12	Net profit Margin	Profit after tax / Total Income

Other Disclosures :

1 The aforesaid Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 31, 2026.

2 The Statutory Auditors have carried out limited review of Consolidated Financial Results of the Company for the quarter ended on June 30, 2026.

3 The Company was admitted to the CIRP pursuant to an application filed before the Hon'ble National Company Law Tribunal, Principal Bench, New Delhi ("NCLT/ Adjudicating Authority") by ICICI Bank Limited against Punj Lloyd Limited, under Section 7 of the Insolvency and Bankruptcy Code, 2016 ("Code") read with the rules and regulations framed thereunder, as amended from time to time. The Hon'ble NCLT vide its order ("Admission Order") dated March 08, 2019 ("Insolvency Commencement Date") had admitted the application for the initiation of the corporate insolvency resolution process ("CIRP") of the Company. Subsequently, the NCLT vide its order dated May 22, 2019 appointed Mr. Ashwini Mehra (IBBI Reg. No: IBBI/IPA-001/IP-P00388/2017-18/10706) as the Resolution Professional ("RP") of the Company.

The Hon'ble NCLT, Principal Bench vide order dated May 27, 2022 (published on May 31, 2022) ("Liquidation Order") approved the Liquidation of the Company as a going concern in accordance with Section 33 of the Code and in terms of the Liquidation Order Mr. Ashwini Mehra (IBBI Reg. No: IBBI/IPA-001/IP-P00388/2017-18/10706), erstwhile RP was appointed as the Liquidator of the Company.

Further, with effect from May 27, 2022, the Liquidator shall have powers and duties, as provided in Section 34 and 35 of the Code, including but not limited to:

i. The powers of the Board of Directors, key managerial personnel and the partners of the Company, as the case may be, shall cease to have effect and shall be vested in the Liquidator;

ii. The Liquidator shall take into his custody or control all the assets, property, effects, and actionable claims of the Company;

iii. The Liquidator shall act and execute in the name and on behalf of the Company all deeds, receipts, and other documents, if any;

iv. Other duties as prescribed under the Code.

The Companies Act 2013 (as amended) (the 'Act') under section 134 (1) states that the financial statement shall be approved by the Board of Directors and thereafter signed on behalf of the Board by the chairperson of the company where he is authorised by the Board or by two directors out of which one shall be Managing Director, if any, and the Chief Executive Officer (CEO), the Chief Financial Officer (CFO) and the Company Secretary of the company, wherever they are appointed, for submission to the auditor for his report thereon. Upon commencement of the CIRP, the powers of the erstwhile Board of Directors of the Company stand extinguished and are exercised by the Resolution Professional (RP) and upon commencement of the liquidation, these powers are exercised by the Liquidator. The financial statements from 2019-2020 to 2025-2026 pertain to the Corporate Insolvency Resolution Process. The financial statements for these periods has been prepared based on the information and data available with the company. All practical and reasonable efforts have been made to gather details to prepare these financial statements and despite various challenges and complex circumstances, like lack of manpower, limited availability of the information and best possible efforts have been put to provide information required by the auditors for the purpose of carrying out the audit. These financial statements has been prepared on annual basis and no quartely financials has been prepared due to above limitations.

Accordingly, as quarterly financial statements were not prepared during the aforesaid periods due to the above-mentioned limitations, comparative figures for the previous quarters are not available.

For and on behalf of the board of directors of
Punj Lloyd Limited

VIPIN GOEL
Digitally signed by VIPIN GOEL
Date: 2026.07.31 17:26:50 +05'30'

Vipin Goel
Director
DIN: 08116197
Place: Delhi
Date : 31st July, 2026

RAJEEV PAL

Date: July 31, 2026

To,
The Board of Directors
PUNJ LLOYD LIMITED
CIN: L74899DL1988PLC033314
Punj Lloyd House, 17-18 Nehru Place,
New Delhi, Delhi, 110019

Subject: Resignation as a Director

Dear Sirs,

I hereby resign as a Director of **PUNJ LLOYD LIMITED,** due to my preoccupations. I am very grateful to the Board for giving me the opportunity to serve the Company as a Director.

I request the Company to kindly accept my resignation and to complete all the necessary formalities and file the necessary forms with the Registrar of Companies.

Best Regards,

RAJEEV PAL Digitally signed by RAJEEV PAL Date: 2026.07.31 16:11:36 +05'30'

Rajeev Pal
DIN: 11283529

VIPIN GOEL Digitally signed by VIPIN GOEL Date: 2026.07.31 16:38:53 +05'30'

Received & accepted