



AN ISO 9001 : 2015
certified company

SIMPLEX INFRASTRUCTURES LIMITED

REGD. OFFICE :

'SIMPLEX HOUSE' 27, SHAKESPEARE SARANI, KOLKATA-700 017 (INDIA)
PHONES : +91 33 2301-1600, FAX : +91 33 2289-1468
E-mail : simplexkolkata@simplexinfra.com, Website : www.simplexinfra.com
CIN No. L45209 WB 1924 PLC 004969

01/CS/SE/001/ 95614

May 28, 2026

The Secretary
National Stock Exchange of India Limited
5th Floor, Exchange Plaza
Bandra Kurla Complex
Bandra East, Mumbai – 400 051

The Secretary
The Calcutta Stock Exchange Ltd
7, Lyons Range
Kolkata – 700 001

The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

Sub: Outcome of the Board Meeting held on Thursday, 28th May, 2026

Dear Sir,

With reference to the captioned subject and in accordance with Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), we would like to inform you that the meeting of the Board of Directors of the Company was duly convened and held on Thursday, 28th May, 2026 and inter-alia approved the following matters:

1. Audited Financial Results (Standalone & Consolidated) for the fourth quarter and year ended 31st March 2026 along with the Auditors Report as per Regulation 33 & 52 of the SEBI Listing Regulations, a copy of which is enclosed as **Annexure A**.
2. Statement on deviation or variation for proceeds of Preferential Issue in term of Regulation 32 of SEBI Listing Regulations, as reviewed by the Audit Committee, enclosed herewith as **Annexure- B**
3. Declaration of Unmodified Opinion in terms of Reg 33(3)(d) and Reg 52(3)(a) of SEBI Listing Regulations, enclosed herewith as **Annexure-C**
4. Re-appointment of M/s. Mukesh Kumar & Associates, Cost Accountants (Firm Registration No:00140) as Cost Auditors of the Company for FY 2026-2027 and approval of their fees.
5. Recommended the approval of remuneration payable to Mr. Gurumurthy Ramanathan (DIN-10366010), Non-Executive Nominee Director, the ensuing annual general meeting.

BRANCHES : "HEMKUNTH" 4TH FLOOR, 89, NEHRU PLACE, NEW DELHI-110 019 ☎ : (011) 4944-4200, FAX : (011) 2646-5869
● HEAVITREE COMPLEX, 1ST FLOOR, UNIT-C, NEW DOOR NO. 47, SPURTANK ROAD, CHETPET, CHENNAI-600 031 ☎ : (044) 4287-6129





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6. Approval of the Board's Report for the financial year ended 31st March 2026 and Annexures thereof.
7. Approval of the Notice for the Annual General Meeting to be held on Wednesday, 23rd September 2026.
8. Statement of outstanding default on loans and debt securities enclosed as **Annexure-D**

The Board Meeting commenced at 1:00 P.M and concluded at 6:00 P.M.

We request you to take the above on record.

Yours faithfully,

For **SIMPLEX INFRASTRUCTURES LIMITED**


B. L. BAJORIA

Sr. VICE PRESIDENT & COMPANY SECRETARY



Enclosed: As above



Independent Auditors' Report on the Quarterly and Year to date Standalone Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To

**The Board of Directors of
Simplex Infrastructures Limited**

1. We have audited the accompanying statement of standalone financial results ("the Statement"), of **Simplex Infrastructures Limited** ("the Company") which includes 13 Joint operations for the quarter and year ended March 31, 2026 attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - a) Is presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard, and
 - b) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the company for the quarter ended March 31, 2026 and year ended March 31, 2026.

The statement includes the results of the entities listed in "ANNEXURE-A".

Basis of Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the companies Act, 2013, as amended ("the Act"). Our responsibilities under those standards are further described in the Auditor 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 statement under the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.



Management Responsibilities for the Standalone Financial Results

4. These Quarterly standalone financial results as well as year to date Standalone financial results have been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the statement that gives a true and fair view of the standalone net profit and other comprehensive income of the company and other financial information in accordance with the applicable Indian Accounting prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and the compliance with Regulation 33 and Regulation 52 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 responsible and prudent ; and the design; implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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

5. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with standards on Auditing (SAs) will always detect a material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of statement.
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or



error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal 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 controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made 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 statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation,
- Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of financial information of the company, of which we are the independent auditors. For the joint operations included in the statement, which we have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
- Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results 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 results.

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

6. We did not audit the annual financial statement/ financial information of Ten (10) joint operations included in the statement/financial information reflects total revenues of Rs.489 lacs and total net profit of Rs.308 lacs and total comprehensive profit of Rs.308 lacs and net cash inflow of Rs.69 lacs for the year ended March 31, 2026 and total assets of Rs. 7062 lacs as on March 31, 2026 as considered in the Statement which have been audited by other auditors. The reports of such auditors on annual financial statements and other financial information of the said joint operations have been furnished to us and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the said joint operations, is based on the reports of such other auditors and the procedures we have performed to obtain sufficient appropriate audit evidence, that the work of the other auditor is adequate.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done by the other auditors and report thereon.

We have audited the annual financial statement/ financial information of Three (03) joint operations included in the statement/financial information reflects total revenues of Rs.10 lacs and total net profit after tax of Rs.4 lacs and total comprehensive income of Rs.4 lacs and net cash inflow of Rs.161 lacs for the year ended March 31, 2026 and total assets of Rs.675 lacs as on March 31, 2026 as considered in the Statement.

7. We draw attention to the following notes to the Statement
- i. Note No. 1 to the Statement regarding the Company entering into a Master Restructuring Agreement ('MRA') with NARCL towards restructuring of it's debt and matters incidental thereto, including the accounting aspects thereof.
 - ii. Note No. 6 to the Statement regarding Exceptional Items.



8. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Binayak Dey & Co.
Chartered Accountants
Firm Registration No.-328896E



Binayak Dey

Proprietor

Membership No.- 062177

Place:-Kolkata

UDIN- 26062177MFFILK5265

Date- 28th May 2026



ANNEXURE A

SIMPLEX INFRASTRUCTURES LIMITED

SI No.	List of Joint Operations
1	Ho-Hup Simplex JV
2.	Simplex - Gayatri Consortium
3.	Somdatt Builders Simplex Joint Venture
4.	Simplex Somdatt Builders Joint Venture
5.	Simplex - Meinhardt Joint Venture
6.	Laing - Simplex Joint Venture
7.	Simplex Somdatt Builders Joint Venture, Assam
8.	Simplex Infrastructures Limited - Kashmirilal Pvt Ltd JV
9.	Simplex - BPCL Periecto JV
10.	Simplex - Krita JV
11.	Simplex Apex Encon (Rammam Barrage) Consortium
12.	SIL-JBPL JV
13.	Simplex Angelique JV



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CIN No. L45209WB1924PLC004969

Statement of Standalone Financial Results for the Quarter and Year ended 31st March, 2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter ended			Year ended	
		31st March,2026 (Audited)	31st December,2025 (Unaudited)	31st March,2025 (Audited)	31st March,2026 (Audited)	31st March,2025 (Audited)
1.	Income					
a)	Revenue from Operations	18,256	16,965	19,663	67,016	73,131
b)	Other Income	162	1,594	3,743	3,561	5,286
	Total Income	18,418	18,560	23,406	70,577	78,417
2.	Expenses					
a)	Construction Materials Consumed	3,000	3,201	3,835	11,614	13,319
b)	Purchases of Stock-in-Trade	77	62	52	182	338
c)	Changes in Inventories of Work-in-Progress	(370)	(121)	(869)	(915)	(1,774)
d)	Employee Benefits Expense	2,642	2,835	1,836	10,843	9,733
e)	Finance Costs	35	491	219	1,279	1,552
f)	Depreciation and Amortisation Expense	768	749	746	2,910	5,429
g)	Sub-Contractors' Charges	6,013	4,570	8,901	21,541	32,535
h)	Other Expenses	4,633	5,498	4,361	18,313	16,817
	Total Expenses	16,798	17,285	19,081	65,767	77,949
3.	Profit / (Loss) before Exceptional Items and Tax (1 - 2)	1,620	1,274	4,325	4,810	468
4.	Exceptional Items	43	-	1,429	77	1,429
5.	Profit / (Loss) before tax (3+4)	1,663	1,274	5,754	4,887	1,897
6.	Income Tax Expense					
a)	Current Tax (net of reversal of excess tax of earlier periods)	152	401	143	821	330
b)	Deferred Tax charge / (credit)	(532)	323	1,290	294	604
	Total Tax Expense	(380)	729	1,433	1,115	934
7.	Profit / (Loss) for the period (5-6)	2,043	545	4,321	3,772	963
8.	Other Comprehensive Income / (Loss)					
a)	Items that will be reclassified to Statement of Profit and Loss, net of tax	940	323	11	2,025	(171)
b)	Items that will not be reclassified to Statement of Profit and Loss, net of tax	(74)	-	(153)	(74)	(153)
	Other Comprehensive Income / (Loss) for the period, net of tax	866	323	(142)	1,951	(324)
9.	Total Comprehensive Income / (Loss) for the period (7 + 8)	2,909	868	4,179	5,723	639
10.	Paid-up Equity Share Capital (Face value of ₹ 2/- Per Share)	1,586	1,586	1,349	1,586	1,349
11.	Other Equity as per latest audited balance sheet				94,045	49,464
12.	Earnings Per Equity Share (Face value of ₹ 2/- Per Share) Basic and Diluted EPS (₹)	2.63#	0.69*	7.56*	4.90	1.68

Notes:

- The Company has executed the Master Restructuring Agreement (MRA) with National Asset Reconstruction Company Limited (NARCL). Subsequent to the MRA, major portion of the non-assigned debts have been settled. The Company is in discussion for settlement with the remaining one non-assigned lender consisting less than 0.50% of the total debts.
- Other Comprehensive Income that will be reclassified to profit or loss represents Exchange (Loss) / Gain on translation of foreign operations.



SIMPLEX INFRASTRUCTURES LIMITED

3 Standalone Statement of Assets and Liabilities as per Regulation 33(3)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended:

(₹ in lakhs)

Particulars	As at 31st March,2026 (Audited)	As at 31st March,2025 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	25,150	23,909
Capital work-in-progress	-	-
Intangible assets	1	2
Financial Assets		
i. Investments	8,702	8,702
ii. Loans	-	-
iii. Other financial assets	1,270	897
Deferred tax assets (Net)	55,939	56,259
Other non-current assets	1,214	291
Total Non-current Assets	92,276	90,060
Current assets		
Inventories	10,583	9,786
Financial Assets		
i. Investments	*	*
ii. Trade receivables	43,652	58,834
iii. Cash and cash equivalents	5,012	7,727
iv. Bank balances other than (iii) above	12,874	576
v. Loans	18,329	18,310
vi. Other financial assets	53,285	64,708
Current Tax Assets (Net)	1,128	1,192
Other current assets	134,452	166,197
Total current assets	279,315	327,330
Total assets	371,591	417,390
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,586	1,349
Other Equity	94,045	49,464
Total Equity	95,631	50,813
LIABILITIES		
Non-current Liabilities		
Financial Liabilities		
Borrowings	149,934	161,341
Provisions	911	715
Deferred tax liabilities (Net)	-	-
Total Non-current Liabilities	150,845	162,056
Current Liabilities		
Financial Liabilities		
(i) Borrowings	14,699	56,535
(ii) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	10,574	8,685
Total outstanding dues of creditors other than micro enterprises and small enterprises	36,163	57,364
(iii) Other financial liabilities	13,092	26,484
Other Current Liabilities	49,376	53,957
Provisions	974	1,119
Current Tax Liabilities (Net)	237	377
Total Current Liabilities	125,115	204,521
Total Liabilities	275,960	366,577
Total Equity and Liabilities	371,591	417,390

* Amount is below the rounding off norm adopted by the Company.



SIMPLEX INFRASTRUCTURES LIMITED

4. Standalone Statement of Cash Flow as per Regulation 33(3)(g) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended:

(₹ in lakhs)

		Year ended 31st March,2026 (Audited)		Year ended 31st March,2025 (Audited)	
A.	CASH FLOW FROM OPERATING ACTIVITIES:				
	Profit / (Loss) before Tax		4,887		1,897
	Adjustments for:				
	Depreciation and Amortisation Expense	2,910		5,429	
	Finance Costs	1,279		1,552	
	Exceptional Items	(77)		(1,429)	
	Interest Income	(2,240)		(647)	
	Dividend Income from current Investment	(77)		-	
	Liabilities no longer required and written back	(433)		(910)	
	Bad Debts / Advances written off and Allowance for Expected Credit Loss (Net)	1,695		1,013	
	Net Loss / (Gain) on disposal of property, plant and equipment	(69)		(2,520)	
	Exchange Gain (Net)	-		(441)	
	Effect of Changes in Foreign Exchange Translation	200		138	
			3,188		2,185
	Operating Profit / (Loss) before Working Capital Changes		8,075		4,082
	Change in operating assets and liabilities				
	(Decrease) / Increase in Trade Payables	(7,644)		(5,719)	
	(Decrease) / Increase in Other Liabilities	(3,210)		1,877	
	(Increase) / Decrease in Trade Receivables	7,587		12,907	
	(Increase) / Decrease in Other Assets	8,135		6,878	
	(Increase) / Decrease in Non-current Assets	(373)		-	
	(Increase) / Decrease in Inventories	(980)		(1,846)	
			3,515		14,097
	Cash generated from operations		11,590		18,179
	Income Taxes Refund / (Paid) (Net)		(896)		(562)
	Net Cash (used in) / generated from Operating Activities		10,694		17,617
B.	CASH FLOW FROM INVESTING ACTIVITIES:				
	Purchase of Property, plant and equipment including capital work-in-progress and capital advances	(5,714)		(3,076)	
	Proceeds from Sale of Property, plant and equipment	228		45	
	Dividend Received	77		-	
	Interest Received	2,232		650	
	Term Deposits - Matured / (Invested) [Net]	(12,530)		3	
	Net Cash (used in) / generated from Investing Activities		(15,707)		(2,378)
C.	CASH FLOW FROM FINANCING ACTIVITIES:				
	Short term borrowings - Receipts / (Payment) [Net]	(24,121)		(12,433)	
	Repayment of non-current borrowings	(1,410)		-	
	Proceeds from Issue of Share Capital (Face Value)	162		-	
	Proceeds from Issue of Share Capital (Share Premium) [Net]	23,260		-	
	Money received against share warrants [Net]	4,737		-	
	Finance Cost	(695)		(324)	
	Dividend Paid (including Dividend Tax)	(1)		(1)	
	Net Cash (used in) / generated from Financing Activities		1,932		(12,758)
	Net Increase / (Decrease) in cash and cash equivalents		(3,081)		2,481
D.	Effects of Exchange rate changes on Cash and Cash Equivalents		134		1
			(2,947)		2,482
	Cash and Cash Equivalents at the beginning of the period [Refer Note (i) below]	8,303		5,821	
	Cash and Cash Equivalents at the end of the period [Refer Note (i) below]	5,356	(2,947)	8,303	2,482
(i)	Reconciliation of Cash and Cash Equivalents as per Statement of Cash Flow				
	Cash and Cash Equivalents as per above comprise the following:				
	Cash and Cash Equivalents		5,012		7,727
	Add : Unpaid Dividend Accounts	1		2	
	Add : Escrow Account	343	344	574	576
	Cash and Cash Equivalents as per Statement of Cash Flow		5,356		8,303

(ii) Statement of Cash Flow has been prepared under the indirect method as set out in the Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015.



SIMPLEX INFRASTRUCTURES LIMITED

5. Additional disclosures as per Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

(₹ in lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31st March, 2026 (Audited)	31st December, 2025 (Unaudited)	31st March, 2025 (Audited)	31st March, 2026 (Audited)	31st March, 2025 (Audited)
1	Debt-equity ratio (Total borrowings divided by Equity)	1.81	1.99	4.29	1.81	4.29
2	Debt service coverage ratio (DSCR) Profit / (Loss) before interest, exceptiona item and tax / (Interest expense + Principal repayment of long term debts during the period)	0.36	0.20	0.56	0.28	0.20
3	Interest service coverage ratio (ISCR) {Profit / (Loss) before interest, tax and exceptional item} / Interest expense	-	4.59	119.47	8.25	3.70
4	Current ratio (Current assets divided by current liabilities excluding current maturities of long term borrowings)	2.35	2.18	1.84	2.35	1.84
5	Long term debt to working capital (Long term borrowings including current maturities of long term borrowings divided by working capital (working capital refers to net current assets arrived after reducing current liabilities excluding current maturities of long term borrowings)	0.97	0.98	1.26	0.97	1.26
6	Bad debts to accounts receivable ratio (Bad debts written off divided by gross trade receivables)	0.00	0.02	0.00	0.02	0.00
7	Current liability ratio (Current liability excluding current maturites of long term borrowings divided by total liabilities)	0.43	0.46	0.49	0.43	0.49
8	Total debts to total assets (Total borrowings divided by total assets)	0.44	0.44	0.52	0.44	0.52
9	Debtors turnover (Revenue for trailing 12 months divided by average gross trade receivables)	1.14	0.69	0.71	1.14	0.71
10	Inventory turnover (Revenue for trailing 12 months divided by average Inventory)	6.58	3.46	3.75	6.58	3.75
11	Operating margin (In %) (Profit / (Loss) before depreciation and amortisation, interest and tax excluding other income divided by revenue from operations)	12.62%	5.42%	15.14%	8.23%	4.91%
12	Net profit / (Loss) margin (In %) (Profit / (Loss) after tax divided by revenue from operations)	11.19%	3.21%	21.98%	5.63%	1.32%
13	Debenture Redemption Reserve [₹ Lakhs]	12,599	12,599	12,599	12,599	12,599
14	Net worth [₹ Lakhs] (As per section 2(57) of Companies Act, 2013)	71,308	69,339	33,252	71,308	33,252



- 6 Exceptional items for the quarter and year ended 31st March, 2026 represents net gain of ₹ 43 lakhs and ₹ 77 lakhs respectively (F.Y. 2024-25 : ₹ 1,429 lakhs) resulting out of adjustment of unsustainable debt (including interest) pursuant to Settlement agreements and adjustments of various Current Assets as well as Liabilities.
- 7 On 29th May, 2025 the Company has allotted 72,39,447 fully paid-up equity shares of the Company, having face value of ₹ 2 each at an issue price of ₹ 289 per equity share (including a premium of ₹ 287 per equity share) aggregating ₹ 20,922 lakhs to Non-Promoters by way of fresh infusion of funds on a preferential basis.
- 8 On 29th May, 2025 the Company has allotted 74,20,935 Convertible Warrants at an issue price of ₹ 289 aggregating ₹ 21,447 lakhs to Promoter Group and Non-Promoters on a preferential basis upon receipt of 25% upfront payment per convertible warrant aggregating to ₹ 5,362 lakhs. One fully paid-up equity share of face value of ₹ 2 of the Company will be allotted against each convertible warrant, subject to receipt of balance 75% of the issue price ₹ 216.75 per convertible warrant from the allottees to exercise conversion option.
- 9 On 21st July, 2025, as per terms of issue the Company has allotted 8,65,052 fully paid-up equity shares of face value ₹ 2 each, at an issue price of ₹ 289 per equity share (including a premium of ₹ 287 per equity share) by conversion of 8,65,052 Convertible Warrants to a Non-Promoter Investor.
- 10 On 22nd July 2025, the Company has allotted 10,00,000 fully paid-up equity shares of the Company, having face value of ₹ 2 each at an issue price of ₹ 294/- per equity share (including a premium of ₹ 292 per equity share) aggregating ₹ 2,940 lakhs to a Lender by conversion of outstanding debts into equity shares as per terms and conditions of settlement agreement.
- 11 The Company has allotted to NARCL below mentioned fully paid-up equity shares having face value of ₹ 2 each by conversion of a part of the unsustainable debt to maintain NARCL's holding 15% of equity of the Company on a fully diluted basis in accordance with the terms of MRA:
i) 25,91,000 allotted on 29th May, 2025, at an issue price of ₹ 289 per equity share (including a premium of ₹ 287 per equity share) aggregating ₹ 7,488 lakhs and
ii) 1,73,000 allotted on 22nd July 2025 at an issue price of ₹ 294 per equity share (including a premium of ₹ 292 per equity share) aggregating ₹ 509 lakhs.
- 12 These results have been prepared in accordance with Ind AS, notified under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standard) Rules, 2015 as amended.
- 13 Deferred Tax Asset are being adjusted against current tax liability and the Company is confident that the carry forward Deferred Tax Asset will be adjusted against future projected profit and current tax liability.
- 14 The Company has overdue Debts to its non-assigned lender(s) amounting to ₹ 4,616 lakhs (31st March, 2025 : ₹ 29,670 lakhs) which is under advance stage of negotiation for one time settlement.
- 15 The Government of India has notified the "New Labour Codes" with effect from 21st November, 2025 and related Rules on 8th May, 2026. Impact on the basis of available information and interpretation has been provided in the Financial Results for the quarter and year ended on 31st March, 2026. The Company continues to monitor further developments and clarifications from the Government on various aspects of the New Labour Codes and would provide appropriate accounting effect on the basis of such developments.
- 16 The above results, after review by the Audit Committee, have been approved and taken on record by the Board of Directors at its meeting held on 28th May, 2026. The Statutory Auditors of the Company have carried out an Audit of the results for the quarter and year ended 31st March, 2026 in terms of Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 17 The figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between audited figures for the full financial year and the unaudited year to date published figures upto the quarter ended 31st December, 2025 and 31st December, 2024 respectively.
- 18 The figures for the previous period's relating to results have been regrouped / rearranged wherever necessary to conform to current period.



By Order of the Board
For SIMPLEX INFRASTRUCTURES LIMITED

S. K. Bhattacharyya
S. K. Bhattacharyya
WHOLE-TIME DIRECTOR & C.F.O.
DIN- 00112844

Kolkata
Dated : 28th May, 2026





Binayak Dey & Co.

Chartered Accountants

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Simplex Infrastructures Limited

1. We have audited the accompanying statement of the consolidated Financial Results ("The Statement") of **Simplex Infrastructures Limited** (the "Company") which includes 13 Joint Operations for the quarter and year ended March 31, 2026 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us the Statement:
 - a) includes the results of the entities as referred to in **Annexure A**;
 - b) presents financial results in accordance with the requirements of regulation 33 and Regulation 52 of the Listing Regulations, except for the possible effects of the matters described in paragraph 3 below; and
 - c) gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit, other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis of Opinion

3. We conducted our audit in accordance with the standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("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 statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Results.



Management's Responsibilities for the Consolidated Financial Results

4. These quarterly consolidated financial results as well as year to date consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the Consolidated net profit and other comprehensive income and other financial information of the Group including its associates, subsidiaries, joint ventures and joint operations in accordance with the applicable Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates, joint ventures, subsidiaries and joint operations are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates, joint ventures, subsidiaries and joint operations 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates, joint ventures, subsidiaries and joint operations are responsible for assessing the ability of the Group and of its associates, joint ventures, subsidiaries and joint operations to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the companies included in the Group and of its associates, joint ventures, subsidiaries and joint operations are also responsible for overseeing the financial reporting process of the Group and of its associates, joint ventures, subsidiaries and joint operations.

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

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing (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 the Statement.

8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also;
- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal 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 controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made 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 ability of the Group and its associates, joint ventures, subsidiaries and joint operations to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates, joint ventures, subsidiaries and joint operations to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial statements and other financial information of the entities within the Group and its associates, joint ventures, subsidiaries and joint operations to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.



9. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and limiting of the audit and significant audit findings, including any significant deficiencies in internal control that we identify, during our audit.
10. 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.
11. We also performed procedures in accordance with the Circular No. CIR/CFDICMD 1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matter

12.
 - a) We did not audit the annual financial statements and other financial information, respect of One (1) subsidiary included in the statement, whose financial statements reflects total revenues of Rs.35,749 lacs, total net profit of Rs.88 lacs and total comprehensive profit of Rs.88 lacs and net cash outflow of Rs.3293 lacs for the year ended March 31, 2026 and total assets of Rs.23,933 lacs as on March 31, 2026 as considered in statement. These annual financial statements and other financial information have been audited by other auditors, whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these joint operations is based on the audit report of such other auditors, and the procedures we have performed to obtain sufficient appropriate audit evidence, that the work of the other auditor is adequate.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done by the other auditors and report thereon.

We have audited the annual financial statements and other financial information, respect of six (6) subsidiaries (including step down subsidiaries) included in the statement, whose financial statements reflects total revenues of Rs.Nil, total net loss of Rs.23 lacs and total comprehensive income of Rs.161 lacs and net cash inflow of Rs.1 lacs for the year ended March 31, 2026 and total assets of Rs.9,710 lacs as on March 31, 2026 as considered in statement.

- b) We did not audit the annual financial statement/ financial information of Ten (10) joint operations included in the statement/financial information reflects total revenues of Rs.489 lacs and total net profit of Rs.308 lacs and total comprehensive profit of Rs.308 lacs and net cash inflow of Rs.69 lacs for the year ended March 31, 2026 and total assets of Rs. 7062 lacs as on March 31, 2026 as considered in the Statement which have been audited by other auditors. The reports of such auditors on annual financial statements and other financial information of the said joint operations have been furnished to us and our opinion on the



Statement, in so far as it relates to the amounts and disclosures included in respect of the said joint operations, is based on the reports of such other auditors and the procedures we have performed to obtain sufficient appropriate audit evidence, that the work of the other auditor is adequate.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done by the other auditors and report thereon.

We have audited the annual financial statement/ financial information of Three (03) joint operations included in the statement/financial information reflects total revenues of Rs.10 lacs and total net profit after tax of Rs.4 lacs and total comprehensive income of Rs.4 lacs and net cash inflow of Rs.161 lacs for the year ended March 31, 2026 and total assets of Rs.675 lacs as on March 31, 2026 as considered in the Statement.

- c) Certain of these subsidiaries/associates/joint ventures are located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries/ associates/ joint ventures located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India in the reporting entities currency. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and the affairs of such subsidiaries/associates/joint ventures located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done by the other auditors and report thereon.

13. We draw attention to the following notes to the Statement
- i. Note No. 1 to the Statement regarding the Company entering into a Master Restructuring Agreement ('MRA') with NARCL towards restructuring of its debt and matters incidental thereto, including the accounting aspects thereof.
 - ii. Note No. 6 to the Statement regarding Exceptional Items.



14. The Statement includes the consolidated financial results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Binayak Dey & Co.
Chartered Accountants
Firm Registration No.-328896E



Binayak Dey
Proprietor
Membership No.- 062177
Place:-Kolkata
UDIN- 26062177PWAHLI3761
Date- 28th May 2026

ANNEXURE A

The Statement includes the results of following entities:

Entity	Relationship with Simplex
Simplex (Middle East) Limited	Subsidiary of SIL
Simplex Infrastructures Libya Joint Venture Co.	Subsidiary of SIL
Simplex Infra Development Private Limited (formerly Simplex Infra Development Limited)	Subsidiary of SIL
Maa Durga Expressways Private Limited	Subsidiary of SIL
Jaintia Highway Private Limited	Subsidiary of SIL
Simplex Bangladesh Private Limited	Subsidiary of SIL
PC Patel Mahalaxmi Simplex Consortium Private Limited	Subsidiary of SIL
Simplex Infrastructures LLC	Associate
Arabian Construction Co - Simplex Infra Private Limited	Joint venture
Simplex Almoayyed WLL	Joint venture



Statement of Consolidated Financial Results for the Quarter and Year ended 31st March, 2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter ended			Year ended	
		31st March, 2026 (Audited)	31st December, 2025 (Unaudited)	31st March, 2025 (Audited)	31st March, 2026 (Audited)	31st March, 2025 (Audited)
1.	Income from Operations					
a)	Revenue from Operations	28,290	24,771	28,194	102,119	107,560
b)	Other Income	108	1,595	3,764	3,507	5,307
	Total Income	28,398	26,366	31,958	105,626	112,867
2.	Expenses					
a)	Construction Materials Consumed	3,000	3,201	3,835	11,614	13,319
b)	Purchases of Stock-in-Trade	77	62	52	182	338
c)	Changes in Inventories of Work-in-Progress	(370)	(121)	(869)	(915)	(1,774)
d)	Employee Benefits Expense	2,679	2,799	1,836	10,843	9,733
e)	Finance Costs	35	514	207	1,279	1,504
f)	Depreciation and Amortisation Expense	768	749	759	2,923	5,483
g)	Sub-Contractors' Charges	16,103	12,322	17,452	56,535	66,837
h)	Other Expenses	4,644	5,502	4,376	18,336	16,837
	Total Expenses	26,936	25,028	27,648	100,797	112,277
3.	Profit / (Loss) for the period before share of net profit / (loss) of associates and joint ventures accounted for using equity method and tax	1,462	1,338	4,310	4,829	590
4.	Share of profit / (loss) of associates and joint ventures accounted for using equity method	(15)	213	31	283	154
5.	Profit / (Loss) before Exceptional items and tax	1,447	1,551	4,341	5,112	744
6.	Exceptional Items	43	-	1,429	77	1,429
7.	Profit / (Loss) before tax (5+6)	1,490	1,551	5,770	5,189	2,173
8.	Tax Expense					
a)	Current Tax (net of reversal of excess tax of earlier periods)	142	414	140	851	363
b)	Deferred Tax	(532)	328	1,290	294	604
	Total Tax Expense	(390)	742	1,430	1,145	967
9.	Profit / (Loss) for the period (7 - 8)	1,880	809	4,340	4,044	1,206
10.	Other Comprehensive Income / (Loss)					
(a)	Items that will be reclassified to Statement of Profit and Loss, net of tax	1,011	352	-	2,180	(201)
(b)	Items that will not be reclassified to Statement of Profit and Loss, net of tax	(68)	-	(152)	(68)	(152)
	Other Comprehensive Income / (Loss) for the period, net of tax (a+b)	943	352	(152)	2,112	(353)
11.	Total Comprehensive Income / (Loss) for the period (9 + 10)	2,823	1,161	4,188	6,156	853
12.	Profit / (Loss) for the period attributable to:					
a)	Owners of Simplex Infrastructures Limited	1,897	789	4,344	4,001	1,158
b)	Non-controlling Interest	(17)	20	(4)	43	48
		1,880	809	4,340	4,044	1,206
13.	Other Comprehensive Income / (Loss) for the period attributable to:					
a)	Owners of Simplex Infrastructures Limited	915	354	(146)	2,067	(347)
b)	Non-controlling Interest	28	(2)	(6)	45	(6)
		943	352	(152)	2,112	(353)
14.	Total Comprehensive Income / (Loss) for the period attributable to:					
a)	Owners of Simplex Infrastructures Limited	2,812	1,143	4,198	6,068	811
b)	Non-controlling Interest	11	18	(10)	88	42
		2,823	1,161	4,188	6,156	853
15.	Paid-up Equity Share Capital (Face value of ₹ 2/- per share)	1,586	1,586	1,349	1,586	1,349
16.	Other Equity as per latest audited balance sheet				95,957	51,031
17.	Earnings Per Equity Share (EPS) (Face value of ₹ 2/- per share) Basic and Diluted EPS (₹) # not annualised	2.44#	1.00#	7.60#	5.20	2.02

Notes:

- The Parent Company has executed the Master Restructuring Agreement (MRA) with National Asset Reconstruction Company Limited (NARCL). Subsequent to the MRA, major portion of the non-assigned debts have been settled. The Company is in discussion for settlement with the remaining one non-assigned lender consisting less than 0.50% of the total debts.
- Other Comprehensive Income that will be reclassified to profit or loss represents Exchange (Loss) / Gain on translation of foreign operations.



SIMPLEX INFRASTRUCTURES LIMITED

3 Consolidated Statement of Assets and Liabilities as per Regulation 33(3)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended:

(₹ in lakhs)

Particulars	As at 31st March, 2026 (Audited)	As at 31st March, 2025 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	25,179	23,946
Capital work-in-progress	-	-
Intangible assets	1	2
Right-of-use assets	3	4
Investments accounted for using equity method	1,164	854
Financial Assets		
i. Investments	4	4
ii. Loans	-	-
iii. Other financial assets	14,817	14,237
Deferred tax Assets (Net)	55,940	56,260
Other non-current assets	1,214	291
Total Non-current Assets	98,322	95,598
Current assets		
Inventories	10,583	9,786
Financial Assets		
i. Investments	11	11
ii. Trade receivables	52,254	64,695
iii. Cash and cash equivalents	5,268	11,275
iv. Bank balances other than (iii) above	12,874	576
v. Loans	18,329	18,310
vi. Other financial assets	53,621	65,049
Current Tax Assets (Net)	1,468	1,534
Other current assets	135,355	167,055
Total current assets	289,763	338,291
Total assets	388,085	433,889
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,586	1,349
Other Equity	95,957	51,031
Equity attributable to owners of Simplex Infrastructures Limited	97,543	52,380
Non-controlling interests	266	178
Total Equity	97,809	52,558
LIABILITIES		
Non-current Liabilities		
Financial Liabilities		
(i) Borrowings	149,934	161,341
(ii) Other financial liabilities	12,668	12,471
(iii) Lease liability	2	4
Provisions	911	715
Deferred tax liabilities (Net)	-	-
Total Non-current Liabilities	163,515	174,531
Current Liabilities		
Financial Liabilities		
(i) Borrowings	14,228	56,100
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	10,574	8,685
Total outstanding dues of creditors other than micro enterprises and small enterprises	46,681	68,549
(iii) Other financial liabilities	12,798	26,216
(iv) Lease liability	2	1
Other Current Liabilities	41,194	45,687
Provisions	974	1,119
Current Tax Liabilities (Net)	310	443
Total Current Liabilities	126,761	206,800
Total Liabilities	290,276	381,331
Total Equity and Liabilities	388,085	433,889



SIMPLEX INFRASTRUCTURES LIMITED

4. Consolidated Statement of Cash Flow as per Regulation 33(3)(g) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended:

(₹ in lakhs)

	Year ended 31st March, 2026 (Audited)		Year ended 31st March, 2025 (Audited)	
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Profit / (Loss) before Tax		5,189		2,173
Adjustments for:				
Depreciation and Amortisation Expense	2,923		5,483	
Finance Costs	1,279		1,504	
Exceptional Items	(77)		(1,429)	
Dividend Income from Current Investments	*		(1)	
Interest Income	(2,265)		(666)	
Liabilities no longer required and written back	(433)		(910)	
Share of Net Loss / (Gain) of associates and joint ventures accounted for using equity method	(283)		(154)	
Bad Debts / Advances written off and Allowance for Expected Credit Loss (Net)	1,695		1,013	
Net Loss / (Gain) on disposal of property, plant and equipment	(69)		(2,522)	
Exchange Gain (Net)	-		(440)	
Effect of Changes in Foreign Exchange Translation	72		121	
		2,842		1,999
Operating Profit / (Loss) before Working Capital Changes		8,031		4,172
Change in operating assets and liabilities				
(Decrease) / Increase in Trade Payables	(8,315)		(5,179)	
(Decrease) / Increase in Other Liabilities	(2,813)		3,542	
(Increase) / Decrease in Trade Receivables	4,847		15,547	
(Increase) / Decrease in Other Assets	8,164		7,088	
(Increase) / Decrease in Non-current Assets	(580)		(1,894)	
(Increase) / Decrease in Inventories	(980)		(1,846)	
		323		17,258
Cash (used in) / generated from operations		8,354		21,430
Income Taxes Refund / (Paid) (Net)		(917)		(643)
Net Cash (used in) / generated from Operating Activities		7,437		20,787
B. CASH FLOW FROM INVESTING ACTIVITIES:				
Purchase of Property, plant and equipment including capital work-in-progress and capital advances	(5,716)		(3,076)	
Proceeds from Sale of Property, plant and equipment	228		52	
Interest Received	2,257		666	
Proceeds from sale of Investments in a Associates	76		-	
Term Deposits - Matured / (Invested) [Net]	(12,530)		3	
Net Cash (used in) / generated from Investing Activities		(15,685)		(2,355)
C. CASH FLOW FROM FINANCING ACTIVITIES:				
Short term borrowings - Receipts / (Payment) [Net]	(24,158)		(12,433)	
Repayment of non-current borrowings	(1,410)		-	
Proceeds from Issue of Share Capital (Face Value)	162		-	
Proceeds from Issue of Share Capital (Share Premium) (Net)	23,260		-	
Money received against share warrants (Net)	4,737		-	
Finance Cost	(720)		(308)	
Dividend Paid (including Dividend Tax)	(1)		(1)	
Net Cash (used in) / generated from Financing Activities		1,870		(12,742)
Net Increase / (Decrease) in cash and cash equivalents		(6,378)		5,690
D. Effects of Exchange rate changes on Cash and Cash Equivalents		139		2
		(6,239)		5,692
Cash and Cash Equivalents at the beginning of the period [Refer Note (i) below]	11,851		6,159	
Cash and Cash Equivalents at the end of the period [Refer Note (i) below]	5,612	(6,239)	11,851	5,692
(i) Reconciliation of Cash and Cash Equivalents as per Statement of Cash Flow		Year ended 31st March, 2026 (Audited)	Year ended 31st March, 2025 (Audited)	
Cash and Cash Equivalents as per above comprise the following:				
Cash and Cash Equivalents		5,268		11,275
Add : Unpaid Dividend Accounts	1		2	
Add : Escrow Account	343	344	574	576
Cash and Cash Equivalents as per Statement of Cash Flow		5,612		11,851

* Amount is below the rounding off norm adopted by the Group.

(ii) Statement of Cash Flow has been prepared under the indirect method as set out in the Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015.



SIMPLEX INFRASTRUCTURES LIMITED

5. Additional disclosures as per Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Sr. No.	Particulars	Quarter ended			Year ended	
		31st March,2026 (Audited)	31st December,2025 (Unaudited)	31st March,2025 (Audited)	31st March,2026 (Audited)	31st March,2025 (Audited)
1	Debt-equity ratio (Total borrowings divided by Equity)	1.76	1.98	4.14	1.76	4.14
2	Debt service coverage ratio (DSCR) Profit / (Loss) before interest, exceptional item and tax / (Interest expense + Principal repayment of long term debts during the period)	0.32	0.23	0.56	0.29	0.22
3	Interest service coverage ratio (ISCR) {Profit / (Loss) before interest, tax and exceptional item} / Interest expense	-	5.09	156.93	8.70	4.32
4	Current ratio (Current assets divided by current liabilities excluding current maturities of long term borrowings)	2.41	2.24	1.87	2.41	1.87
5	Long term debt to working capital (Long term borrowings including current maturities of long term borrowings divided by working capital (working capital refers to net current assets arrived after reducing current liabilities excluding current maturities of long term borrowings))	0.92	0.93	1.19	0.92	1.19
6	Bad debts to accounts receivable ratio (Bad debts written off divided by gross trade receivables)	0.00	0.01	0.00	0.02	0.00
7	Current liability ratio (Current liability excluding current maturities of long term borrowings divided by total liabilities)	0.41	0.44	0.47	0.41	0.47
8	Total debts to total assets (Total borrowings divided by total assets)	0.42	0.42	0.50	0.42	0.50
9	Debtors turnover (Revenue for trailing 12 months divided by average gross trade receivables)	1.55	0.95	0.98	1.55	0.98
10	Inventory turnover (Revenue for trailing 12 months divided by average Inventory)	10.03	5.16	5.51	10.03	5.51
11	Operating margin (In %) (Profit / (Loss) before depreciation and amortisation, interest and tax excluding other income divided by revenue from operations)	7.72%	4.92%	10.54%	5.76%	3.58%
12	Net profit / (Loss) margin (In %) (Profit / (Loss) after tax divided by revenue from operations)	6.65%	3.27%	15.39%	3.96%	1.12%
13	Debenture Redemption Reserve [₹ Lakhs]	12,599	12,599	12,599	12,599	12,599
14	Net worth [₹ Lakhs] (As per section 2(57) of Companies Act, 2013)	73,553	71,724	35,262	73,553	35,262



SIMPLEX INFRASTRUCTURES LIMITED

- 6 Exceptional items for the quarter and year ended 31st March, 2026 represents net gain of ₹ 43 lakhs and ₹ 77 lakhs respectively (F.Y 2024-25 : ₹ 1,429 lakhs) resulting out of adjustment of unsustainable debt (including interest) pursuant to Settlement agreements and adjustments of various Current Assets as well as Liabilities.
- 7 On 29th May, 2025 the Parent Company has allotted 72,39,447 fully paid-up equity shares of the Company, having face value of ₹ 2 each at an issue price of ₹ 289 per equity share (including a premium of ₹ 287 per equity share) aggregating ₹ 20,922 lakhs to Non-Promoters by way of fresh infusion of funds on a preferential basis.
- 8 On 29th May, 2025 the Parent Company has allotted 74,20,935 Convertible Warrants at an issue price of ₹ 289 aggregating ₹ 21,447 lakhs to Promoter Group and Non-Promoters on a preferential basis upon receipt of 25% upfront payment per convertible warrant aggregating to ₹ 5,362 lakhs. One fully paid-up equity share of face value of ₹ 2 of the Company will be allotted against each convertible warrant, subject to receipt of balance 75% of the issue price ₹ 216.75 per convertible warrant from the allottees to exercise conversion option.
- 9 On 21st July, 2025, as per terms of issue the Parent Company has allotted 8,65,052 fully paid-up equity shares of face value ₹ 2 each, at an issue price of ₹ 289 per equity share (including a premium of ₹ 287 per equity share) by conversion of 8,65,052 Convertible Warrants to a Non-Promoter Investor.
- 10 On 22nd July 2025, the Parent Company has allotted 10,00,000 fully paid-up equity shares of the Company, having face value of ₹ 2 each at an issue price of ₹ 294/- per equity share (including a premium of ₹ 292 per equity share) aggregating ₹ 2,940 lakhs to a Lender by conversion of outstanding debts into equity shares as per terms and conditions of settlement agreement.
- 11 The Parent Company has allotted to NARCL below mentioned fully paid-up equity shares having face value of ₹ 2 each by conversion of a part of the unsustainable debt to maintain NARCL's holding 15% of equity of the Company on a fully diluted basis in accordance with the terms of MRA:
 - i) 25,91,000 allotted on 29th May, 2025, at an issue price of ₹ 289 per equity share (including a premium of ₹ 287 per equity share) aggregating ₹ 7,488 lakhs and
 - ii) 1,73,000 allotted on 22nd July 2025 at an issue price of ₹ 294 per equity share (including a premium of ₹ 292 per equity share) aggregating ₹ 509 lakhs.
- 12 These results of the Group have been prepared in accordance with Ind AS, notified under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standard) Rules, 2015 as amended.
- 13 Deferred Tax Asset are being adjusted against current tax liability and the Group is confident that the carry forward Deferred Tax Asset will be adjusted against future projected profit and current tax liability.
- 14 The Parent Company has overdue Debts to its non-assigned lender(s) amounting to ₹ 4,616 lakhs (31st March, 2025: ₹ 29,670 lakhs) which is under advance stage of negotiation for one time settlement.
- 15 The Group has considered business segment as primary segment for disclosure. The Group's operations predominantly consist of construction / project activities, which is considered the only business segment in the context of Ind AS 108 "Operating Segments".
- 16 The Government of India has notified the "New Labour Codes" with effect from 21st November, 2025 and related Rules on 8th May, 2026. Impact on the basis of available information and interpretation has been provided in the Financial Results for the quarter and year ended on 31st March, 2026. The Group continues to monitor further developments and clarifications from the Government on various aspects of the New Labour Codes and would provide appropriate accounting effect on the basis of such developments.
- 17 The above results, after review by the Audit Committee, have been approved and taken on record by the Board of Directors at its meeting held on 28th May, 2026. The Statutory Auditors of the Group have carried out an Audit of the results for the quarter and year ended 31st March, 2026 in terms of Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 18 The figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between audited figures for the full financial year and the unaudited year to date published figures upto the quarter ended 31st December, 2025 and 31st December, 2024 respectively.
- 19 The figures for the previous period's relating to results have been regrouped / rearranged wherever necessary to conform to current period.

By Order of the Board
For SIMPLEX INFRASTRUCTURES LIMITED



Bhattacharya

S. K. Bhattacharyya
WHOLE-TIME DIRECTOR & C.F.O.
DIN- 00112844

Kolkata

Dated : 28th May, 2026





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certified company

SIMPLEX INFRASTRUCTURES LIMITED

REGD. OFFICE :

'SIMPLEX HOUSE' 27, SHAKESPEARE SARANI, KOLKATA-700 017 (INDIA)
PHONES : +91 33 2301-1600, FAX : +91 33 2289-1468
E-mail : simplexkolkata@simplexinfra.com, Website : www.simplexinfra.com
CIN No. L45209 WB 1924 PLC 004969

ANNEXURE-B

STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS-ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement on deviation / variation in utilization of funds raised	
Name of listed entity	SIMPLEX INFRASTRUCTURES LIMITED
Mode of Fund Raising	Preferential Issue
Date of Raising Funds / Allotment date	(i) 29 th May 2025 (ii) 21 st July 2025 (conversion of warrants)
Amount Raised	(i) Rs.262.84 Crores (comprising of Rs.209.22 Crores from Equity and Rs.53.62 Crores from 25% upfront consideration from Warrants) (ii) Rs.18.75 Crores (upon exercise for conversion of 865052 Warrants into Equity Shares upon receiving of balance 75% consideration) Total Rs.281.59 Crores
Report filed for Quarter ended	31 st march, 2026
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	M/s. Care Ratings Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable





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If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	No comments
Comments of the auditors, if any	No comments

Objects for which funds have been raised and where there has been a deviation, in the following table				Not Applicable		
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
-						

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

For SIMPLEX INFRASTRUCTURES LIMITED


B. L. BAJORIA

Sr. VICE PRESIDENT AND COMPANY SECRETARY

Date:28-05-2026

Place: Kolkata



BRANCHES : "HEMKUNTH" 4TH FLOOR, 89, NEHRU PLACE, NEW DELHI-110 019 ☎ : (011) 4944-4200, FAX (011) 2646-5869

● HEAVITREE COMPLEX, 1ST FLOOR, UNIT-C, NEW DOOR NO. 47, SPURTANK ROAD, CHETPET, CHENNAI-600 031 ☎ : (044) 4287-6129



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01/CS/SE/001/95612

May 28, 2026

The Manager, Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (East), Mumbai – 400051
Scrip Code – SIMPLEXINF

The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001
Scrip code - 523838

The Secretary
Calcutta Stock Exchange Limited
7 Lyons Range
Kolkata – 700001
Scrip Code - 29053

Dear Sir/Madam,

Sub: Declaration of unmodified opinion in terms of Regulation 33(3)(d) and Regulation 52(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We declare that Binayak dey & Co., Chartered Accountants., Statutory Auditor of the Company have submitted the audit report for audited financial results of the Company for the quarter and year ended 31 March 2025 with unmodified opinion.

Thanking you,

Yours faithfully

For SIMPLEX INFRASTRUCTURES LIMITED

SAMIRAN KUMAR BHATTACHARYYA
WHOLE-TIME DIRECTOR & CFO

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Simplex Infrastructures Limited

Statement Showing Disclosure of Outstanding Default on Loans and Debt Securities as per Circular
SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 Dt.31.12.2024 as on 31.03.2026

Sr No.	Particulars	(Rs. In Lakhs)
1	Loans / revolving facilities like Cash Credit from banks / financial institutions	
A	Total amount outstanding as on date	165,553
B	Out of total amount outstanding , amount of default as on date	4,616
2	Unlisted debt securities i.e NCDs and NCRPS	
A	Total amount outstanding as on date	-
B	Out of total amount outstanding , amount of default as on date	-
3	Total financial indebtness of the Company including short - term and long-term debt	165,553

For SIMPLEX INFRASTRUCTURES LIMITED

Senior Vice-President and Company Secretary

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