August 14, 2026

To,
The Manager – CRD
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Fort, Mumbai - 400001.
Ref.: Scrip Code – 532904

To,
National Stock Exchange of India Ltd
The Listing Department
Exchange Plaza
Bandra-Kurla Complex, Bandra (E)
Mumbai-400 051
Scrip Symbol: **SUPREMEINF**

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

Ref.: Disclosures under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

In terms of Regulation 30 read with Para A of Part A of Schedule III of SEBI Listing Regulations, we wish to inform that the Board of Directors ("Board"), at its meeting held today, has, inter-alia considered and approved:

1. Considered and approved the Un-audited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2026, along with the Audit Report of the Statutory Auditors of the Company thereon.

2. The Notice convening the Annual General Meeting, the Board's Report for the financial year ended March 31, 2026, appointed the Scrutinizer for the ensuing Annual General Meeting, and fixed the date, time and venue of the Annual General Meeting.

The Board Meeting commenced at 7:30 pm and concluded at 8:35 p.m.
Request you to take the same on record.

Thanking you,
For **SUPREME INFRASTRUCTURE INDIA LIMITED**

SIDHARTH JAIN
CHIEF FINANCIAL OFFICER

SUPREME INFRASTRUCTURE INDIA LIMITED
Supreme House, Plot No.94/C, Pratap Gad, I.I.T. Main Gate, Powai, Mumbai – 400 076
Tel : + 91 22 6128 9700, Mob-+ 91 8425833332 Fax : + 91 22 6128 9711, website :www.supremeinfra.com
CIN: L74999MH1983PLC029752

Independent Auditors' Limited Review Report on the Unaudited Standalone Financial Results of the Supreme Infrastructure India Limited for the Quarter ended June 30, 2026

To,
The Board of Directors,
Supreme Infrastructure India Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results ('the Statement') of **Supreme Infrastructure India Limited** (the "Company'') for the quarter ended June 30, 2026, attached herewith, being prepared and submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors at their meeting held on August 14, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review 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 matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Modified Review Conclusion

4. As stated in:

   i. Note 2 to the accompanying statement, the Company's trade receivables and other current assets as at June 30, 2026 include trade receivables amounting to ₹ 7,56,48.58 lakhs and unbilled revenue amounting ₹ 650.24 lakhs & other receivable amounting ₹ 611.02 lakhs respectively, which have been outstanding for a substantial period (including receivables in respect of projects closed/substantially closed/disputed dues) and has also not seen any movement. Further, the balances are also subject to confirmation. Management has assessed that no expected credit loss (ECL) adjustments are required to the carrying value of the aforesaid balances, which is not in accordance with the requirements of Ind AS 109, 'Financial Instruments' considering no movement and the long period of outstanding. Consequently, in the absence of sufficient and appropriate evidence to support the management's contention of recoverability of these overdue amounts and balance confirmations, we are unable to comment upon the adjustments, if any, that may be required to the carrying value of trade receivables and other current assets, and consequential impact, if any, on the accompanying statement. Our audit Report dated July 9, 2026, on the standalone financial results of the Company for the quarter and year ended March 31, 2026, was also modified in respect of this matter.

ii. Note 4 to the accompanying statement, the Company's non-current investments and trade receivable as at June 30, 2026 include non-current investments in one erstwhile Subsidiary Company, Supreme Infrastructure BOT Private Limited('SIBPL') and trade receivables from step down subsidiaries of SIBPL amounting to ₹ 142,556.84 lakhs and ₹ 2,147.61 lakhs respectively. On May 22, 2024, SIBPL was admitted to Corporate Insolvency Resolution Process ("CIRP") on an application filed by one of the financial creditors of SIBPL pursuant to which the Company has lost control over the SIBPL and accordingly SIBPL has ceased to be a subsidiary Company. SIBPL has significant accumulated losses, and its consolidated net-worth is fully eroded. Further, the said Company is facing liquidity constraints due to which it may not be able to realise projections as per the approved business plans. The management has considered such balances relating to SIBPL and its step-down subsidiaries as fully recoverable and assessed that no adjustments are required to the carrying value of the aforesaid balances, which is not in accordance with the requirements of Ind AS 109, 'Financial Instruments'. In the absence of sufficient appropriate evidence to support the management's assessment as above, erosion in consolidated net worth due to accumulated losses in SIBPL, and since the it is under CIRP and absence of other relevant alternate evidences, we are unable to comment upon adjustments, if any, that may be required to the carrying values of these non-current investments and trade receivables from step down subsidiaries of SIBPL and the consequential impact on the accompanying Statement. Our audit Report dated July 9, 2026, on the standalone financial results of the Company for the quarter and year ended March 31, 2026, was also modified in respect of this matter.

iii. Note 5 to the accompanying statements, the Company's non-current investments, trade receivable and other current assets as at June 30, 2026 include investments in one erstwhile Subsidiary Company, Supreme Panvel Indapur Tollways Private Limited ("SPITPL") and trade receivable and unbilled revenue from SPITPL amounting to ₹ 15,677.22 lakhs, ₹ 3,814.98 lakhs and ₹ 3,201.67 lakhs respectively. National Highways Authority of India ("NHAI") had issued an intent to terminate notice to SPITPL, the said notice has been subsequently stayed by order of the Hon'ble High Court of Delhi and the matter was referred to arbitral tribunal in order to adjudicate the dispute between the parties. On August 30, 2024, SPITPL was admitted to Corporate Insolvency Resolution Process ("CIRP") on an application filed by one of the financial creditors of SPITPL pursuant to which the Company has lost control over the SPITPL and accordingly SPITPL has ceased to be a subsidiary company. In terms of the order passed by the Hon'ble Arbitral Tribunal dated March 10, 2023 in furtherance to the Hon'ble Apex Court directions dated February 7, 2023, SPITPL and NHAI was directed to explore mutual conciliation under policy of NHAI. During the previous year, conciliation proposal has been rejected, and the matter has proceeded before the Arbitral Tribunal, where arbitration proceedings have recommenced and are presently ongoing. The management has considered these non-current investments, trade receivable and other current assets as fully recoverable and has assessed that no adjustments are required to the carrying value of the aforesaid balances, which is not in accordance with the requirements of Ind AS 109, 'Financial Instruments'. In the absence of sufficient and appropriate evidence to support the management's assessment as above, the SPITPL being admitted under CIRP, stoppage of operations and non recognition of trade payable to Company in books of SPITPL, also considering the fact that NHAI has appointed new vendor to complete the remaining work of the ongoing project, no cash flows due to the aforesaid termination notice and matter currently under arbitration, we are unable to comment upon impact of adjustments, that may be required to the carrying values of these non-current investments, trade receivables and other current assets and the consequential impact on the accompanying statement. Our audit Report dated July 9, 2026, on the standalone financial results of the Company for the quarter and year ended March 31, 2026, was also modified in respect of this matter.

iv. Note 7.2 to the accompanying statements, the Company has reversed interest amount of ₹ 2,78,805.87 lakhs during previous year pertaining to 3 lenders from whom the No Dues Certificates are yet to be received pending repayment of the agreed amount within the given time frame as per the Scheme of Arrangement under Sections 230 to 232 of the Companies Act, 2013 and sanction agreement entered into between these lenders and the Company and also, the Company has not accrued interest on the aforesaid reversal amounting to ₹ 32,735.90 lakhs and ₹ 11,299.11 lakhs till June 30, 2026 and for the quarter ended June 30, 2026 respectively, which is not in accordance with the principles of Ind AS 109 'Financial Instruments'. This has resulted in understatement of loss for the quarter by ₹ 11,299.11 lakhs and overstatement of net worth as on June 30, 2026 by ₹ 3,11,541.77 lakhs. Also, in the absence of separate confirmation of interest and principal from these lenders or sufficient and appropriate alternate audit evidence for differences, we are unable to comment on the adjustments and changes in results and classification of balances in accordance with the principle of Ind AS 1, Presentation of Financial Statements, that may be required to carrying value of the aforementioned balances in the accompanying statement. Our audit Report dated July 9, 2026, on the standalone financial results of the Company for the quarter and year ended March 31, 2026, was also modified in respect of this matter.

Modified Review Conclusion

5. Based on our review conducted as above, except for the possible effect of the matters described in previous para 4, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Material Uncertainty Related to Going Concern

6. We draw attention to Note 3 to the accompanying Statement, which indicates that the Company has incurred a net loss of ₹ 5,914.31 lakhs during the quarter ended June 30 2026 and accumulated losses amounting to ₹ 1,05,317.27 lakhs and has net worth of ₹ 17,808.89 lakhs as at June 30, 2026 (accumulated losses ₹ 4,16,959.04 lakhs and negative net worth of ₹ 3,11,541.77 lakhs respectively after consideration of impact of matter stated under 'Basis for Modified review conclusion Para 4(iv)). The above factors and pending settlement with 3 major lenders, indicate that material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. However, based on partial implementation of Scheme of Arrangement under Sections 230 to 232 of the Companies Act, 2013 as stated in Note 3 of the accompanying statement, support of a strategic investor for payment of remaining obligation, future business continuity and growth prospects, exit of majority of financial creditors on partial implementation of above scheme and other mitigating factors mentioned in the aforementioned note, management is of the view that going concern basis of accounting is appropriate.

Our conclusion on the Statement is not modified in respect of the above matter.

Emphasis of Matter

7. As stated in Note 6 to the accompanying statements regarding corporate guarantees by the Company to various lenders of its subsidiaries/group companies amounting to ₹ 1,51,347.85 lakhs as on June 30, 2026 against their borrowings. These Companies have defaulted in repayment of their borrowings. However, the Company has not recognised any financial liability in respect of the corporate guarantees issued, despite defaults in repayment by the subsidiaries/group companies. Management has assessed that there is no liability required to

be recognised in respect of above due to reason that they are a part of Scheme of Arrangement as stated in Note 6 of the accompanying statement and stand still clause in relation to facilities granted is also one of the conditions of Inter Creditor Agreement (ICA).

Our conclusion on the Statement is not modified in respect of the above matter.

8. We draw attention to Note 7.1 of the accompanying statements, which describes the exceptional item was recognized during previous year arising from a one-time settlement (OTS) of debts with some of the lenders. The OTS resulted in a gain of ₹ 3,67,801.46 lakhs which was significantly impacted the company's financial performance for the previous year ended March 31, 2026.

Our conclusion on the Statement is not modified in respect of the above matter.

For Borkar & Muzumdar
Chartered Accountants
FRN: 101569W

SATISH KUMAR GUPTA
Digitally signed by SATISH KUMAR GUPTA
Date: 2026.08.14 20:45:02 +05'30'

Satish Kumar Gupta
Partner
Membership No: 101134
UDIN: 26101134UEJDAV5023

Date: August 14, 2026
Place: Mumbai

SUPREME

SUPREME INFRASTRUCTURE INDIA LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(₹ in lakhs)

Sr. No.	Particulars	Quarter ended			Year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited			Audited
1	**Income**				
	(a) Revenue from operations	2,412.22	1,388.92	832.30	6,533.86
	(b) Other income	24.41	164.88	3.62	193.20
	Total income (a+b)	**2,436.63**	**1,553.80**	**835.92**	**6,727.06**
2	**Expenses**				
	(a) Cost of materials consumed	1,504.93	185.92	548.04	1,423.13
	(b) Subcontracting expenses	427.34	961.57	191.31	3,507.05
	(c) Employee benefits expense	92.90	93.04	84.69	347.15
	(d) Finance costs	5,959.94	5,815.65	39,587.26	66,447.91
	(e) Depreciation and amortisation expense	107.52	121.10	118.58	480.70
	(f) Other expenses	258.31	402.65	295.18	1,425.04
	Total expenses (a+b+c+d+e+f)	**8,350.94**	**7,579.93**	**40,825.05**	**73,630.98**
3	**Profit/(loss) before exceptional items and tax (1-2)**	**(5,914.31)**	**(6,026.13)**	**(39,989.13)**	**(66,903.92)**
4	Exceptional items [Loss/(Income)] (Refer note 7)	-	-	-	(6,46,563.62)
5	**Profit/(loss) before tax (3-4)**	**(5,914.31)**	**(6,026.13)**	**(39,989.13)**	**5,79,659.70**
6	**Tax expense**				
	(a) Current tax	-	-	-	-
	(b) Deferred tax	-	-	-	-
		-	-	-	-
7	**Profit/(loss) for the period (5-6)**	**(5,914.31)**	**(6,026.13)**	**(39,989.13)**	**5,79,659.70**
8	**Other comprehensive income/(loss)**				
	(a) Items not to be reclassified subsequently to profit or loss (net of tax)				
	- Remeasurement of defined benefit plans	-	1.50	-	1.50
	(b) Items to be reclassified subsequently to profit or loss	-	-	-	-
	Other comprehensive income/(loss) for the period, net of tax	**-**	**1.50**	**-**	**1.50**
9	**Total comprehensive income/(loss) for the period, net of tax (7 + 8)**	**(5,914.31)**	**(6,024.63)**	**(39,989.13)**	**5,79,661.20**
10	Paid up equity share capital (Face value of ₹ 10 each)	9,750.28	9,750.28	2,569.84	9,750.28
11	Other equity (excluding revaluation reserves)				13,972.96
12	Earnings per share (Face value of ₹ 10 each)				
	(a) Basic EPS (not annualised) (in ₹)	(6.07)	(7.68)	(155.61)	738.95
	(b) Diluted EPS (not annualised) (in ₹)	(6.37)	(7.43)	(155.61)	715.08
	See accompanying notes to the standalone financial results				

Supreme Infrastructure India Ltd. Mumbai *

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Notes

1 The financial results have been prepared to comply in all material respects with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) (Amendment) Rules, as amended from time to time. The above financial results have been reviewed and placed before the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on August 14, 2026.

2 The Company's Trade receivables and other current assets as on June 30, 2026 include trade receivables amounting to ₹ 7,56,48.58 lakhs (March 31, 2026: ₹ 7,56,44.24 lakhs) and unbilled revenue amounting ₹ 650.24 lakhs (March 31, 2026: ₹ 650.24 lakhs) & other receivables amounting ₹ 611.02 lakhs (March 31, 2026: ₹ 611.02 lakhs) respectively, in respect of projects which have been outstanding for a substantial period (including receivables in respect of projects closed/substantially closed). Based on the contract terms and the ongoing recovery/ arbitration procedures (which are at various stages), Management is reasonably confident of recovering these overdue amounts in full. Accordingly, these amounts have been considered as good and recoverable. Balances of Trade Receivables are subject to balance confirmation and adjustments, if any.

3 The Company has positive net worth of ₹ 17,808.89 Lakhs as on June 30, 2026 (as on March 31, 2026 ₹ 23,723.24). However, the Company has incurred a net loss of ₹ 5,914.31 lakhs during the quarter ended June 30 2026 (for quarter ended March 31, 2026 ₹ 6,026.14) and accumulated losses amounting to ₹ 1,05,317.27 lakhs as on June 30, 2026 (as on March 31, 2026 ₹ 99,402.93 Lakhs).

The Scheme of Compromise and Arrangement between the Company and its financial creditors under Sections 230 to 232 of the Companies Act, 2013, as approved by the company court, vide order dated March 28, 2025, continues to be under final stage of implementation, wherein there are substantial milestones already achieved. Subsequent to the reporting date, the Company, with the support of a strategic investor, has arranged for and placed a fixed deposit with the Lead Bank in an amount sufficient to discharge the remaining obligations under the Scheme and also the remaining activities are procedural in nature. The Hon'ble Company Court, at the hearing held subsequent to the reporting date, has kept the Company Application for extension of time for hearing in August 17, 2026. Accordingly, the Management expects successful completion of the implementation of the Scheme within the extended timeline and has therefore continued to prepare the financial statements on a going concern basis.

During the previous year ended March 31, 2026, consequent to approval from shareholders on October 21, 2024, the Company had issued 7,10,37,388 equity shares of ₹ 10 each at a price of ₹ 86.94 per share (including a premium of ₹ 76.94 per share) of the Company to promoters, promoter groups, non-promoters & Lender banks, through preferential allotment, in terms of Securities and Exchange Board of India (SEBI) (Issue of Capital and Disclosure Requirements) Regulations, 2018. Further to the approval from shareholders on October 21, 2024, the Company had allotted 2,21,12,953 warrants, convertible into equivalent number of equity shares of ₹ 10 each at a price of ₹ 86.94 per warrant (including a premium of ₹ 76.94 per warrant) of the Company to promoters, promoter group and other non-promoters, through preferential allotment, in terms of Securities and Exchange Board of India (SEBI) (Issue of Capital and Disclosure Requirements) Regulations, 2018.The funds raised by way of issue of equity shares and warrants as mentioned above have been utilised for payment to the lenders. Further during the previous year ended March 31, 2026, at the request of one of the warrants holder, the Company has converted 7,67,000 warrants into equity shares of the Company. The funds realized from such conversion have been utilized for the purposes specified at the time of the issuance of the warrants.

The non-receipt of the final No Dues Certificates from the aforesaid three lenders as at June 30, 2026 may result in circumstances that indicate the existence of a material uncertainty that could cast significant doubt on the Company's ability to continue as a going concern in the event that the outstanding obligations are not fully repaid within the extended timeline. However, based on the expectation of successful implementation of the aforesaid scheme and the Company's future business growth prospects, the Management has prepared the financial results on a going concern basis.

4 The Company's non-current investments and trade receivables as at June 30, 2026 include investment in Supreme Infrastructure BOT Private Limited ("SIBPL") amounting to ₹ 142,556.84 lakhs (March 31, 2026: ₹ 142,556.84 lakhs) and trade receivables amounting to ₹ 2,147.61 lakhs (March 31, 2026: ₹ 2,145.81 lakhs), respectively.

Pursuant to the order dated May 22, 2024, SIBPL was admitted into the Corporate Insolvency Resolution Process ("CIRP") under the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Consequently, the Company ceased to have control over SIBPL and, accordingly, SIBPL ceased to be a subsidiary of the Company and is presented as an investment in an associate.
The Management believes that the intrinsic value of SIBPL is substantially derived from its investments in various Build, Operate and Transfer ("BOT") Special Purpose Vehicle ("SPV") companies. Each of these SPVs is an independent project entity having its own concession agreements, assets, liabilities and project-specific cash flows, which are distinct from those of Company and SIBPL. The financial position of SIBPL, on a standalone basis, therefore does not appropriately reflect the economic value of its underlying investments in these SPVs.
The SPV companies are independently pursuing recovery of their contractual dues through arbitration proceedings, claims against concession granting authorities, adjudication mechanisms and negotiated settlements with the respective clients. The realization of such claims and awards is expected to generate independent cash flows at the SPV level, enabling each project entity to resolve its financial stress and meet its obligations based on its own project economics.

Considering the stage of recovery proceedings, progress of arbitration matters, ongoing negotiations for amicable settlements with concession granting authorities and project-specific cash flow assessments of the underlying SPVs, the Management expects that the value of SIBPL will be substantially realized through these underlying investments. Accordingly, the Management is of the opinion that the carrying amount of the investment in SIBPL and the related trade receivables are fully recoverable and that no impairment provision is required as at June 30, 2026.

Supreme Infrastructure India Ltd. Mumbai ★

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5 The Company's non-current investments, trade receivables and other current assets as at June 30, 2026 include investment in Supreme Panvel Indapur Tollways Private Limited ("SPITPL"), an erstwhile subsidiary company, and trade receivables and unbilled revenue from the said company amounting to ₹15,677.22 lakhs (March 31, 2026: ₹15,677.22 lakhs), ₹3,814.98 lakhs (March 31, 2026: ₹3,814.66 lakhs) and ₹3,201.67 lakhs (March 31, 2026: ₹3,201.67 lakhs), respectively.

SPITPL is a special purpose vehicle incorporated for undertaking the construction, operation and maintenance of the Panvel–Indapur section of NH-17 awarded by the National Highways Authority of India ("NHAI") on a Build, Operate and Transfer ("BOT") basis.
Pursuant to an order dated August 30, 2024 passed by the Hon'ble National Company Law Tribunal admitting SPITPL into Corporate Insolvency Resolution Process ("CIRP") under the provisions of the Insolvency and Bankruptcy Code, 2016, the Company ceased to have control over SPITPL. Accordingly, SPITPL has ceased to be a subsidiary of the Company and the investment therein is presented as a non-current investment.

In terms of the order passed by the Hon'ble Arbitral Tribunal dated March 10, 2023 in furtherance to the Hon'ble Apex Court directions dated February 7, 2023, SPITPL and NHAI was referred to the Conciliation Committee of Independent Experts ("CCIE") constituted under the extant guidelines of NHAI for exploring an amicable settlement. During the year, the CCIE heard the counter offers from SPITPL and NHAI however not conciliation on common grounds could be achieved; however, the proposal was not found acceptable by SPITPL and its consortium lenders, as it did not adequately address the contractual claims and entitlements of SPITPL. Consequently, the conciliation proposal was rejected and the matter has proceeded before the Arbitral Tribunal, where arbitration proceedings have recommenced and are presently ongoing.

The management believes that SPITPL has substantial contractual claims against NHAI arising from the concession agreement and assessment of the project, the outcome of which is expected to result in significant recoveries. Considering the merits of the claims, internal legal opinions obtained, progress of the arbitration proceedings, expected future cash flows from such recoveries and ongoing resolution process of SPITPL, the management is of the view that the underlying value of SPITPL is significantly higher than its presently reported net worth and that its net worth does not represent its fair or realizable value.
Accordingly, based on the management's assessment of the expected recoveries and future cash flows, the Company believes that the carrying value of its investment, trade receivables and unbilled revenue aggregating to ₹22,693.87 lakhs as at June 30, 2026 is fully recoverable. Consequently, no provision for impairment or expected credit loss has been considered necessary in respect of these balances as at June 30, 2026. The management will continue to monitor the progress of the arbitration proceedings and CIRP and reassess the carrying value of these assets at each reporting date based on the developments therein.

6 The Company's contingent liability as on June 30, 2026 include corporate guarantees given by the Company to various lenders of its subsidiaries/group companies amounting to ₹ 1,51,347.85 lakhs (March 31, 2026: ₹ 1,51,347.85 lakhs) against their borrowings. Further, commercial operation date (COD) in respect of these subsidiaries / group companies has been delayed due to various reasons attributable to the clients primarily due to non-availability of right of way, environmental clearances etc. and in respect of few subsidiaries, the toll receipts are lower as compared to the projected receipts on account of delay in receiving compensation from government for exempted vehicles. Management has assessed that there is no liability required to be recognized in respect of above as they are also a part of Scheme of Arrangement as stated in note 3 above and stand still clause in relation to facilities granted is also one of the conditions of Inter Creditor Agreement (ICA).

Corporate guarantees given and outstanding as at the end of the period	Amount in ₹ lakhs	Remarks
Supreme Vasai Bhiwandi Tollways Private Limited	15,378.00	The SPV has held discussions with the SPV lenders to whom guarantee is given regarding a structured resolution of their outstanding exposure. Under the proposed resolution framework, the lenders are expected to be provided an exit based on the value of the underlying assets of the SPV. The management is of the view that the Company has a reasonable basis for recovery of its investments and claims in the SPV, primarily considering the substantial claims receivable from the Public Works Department ("PWD") and the underlying project assets. Further, in relation to the toll road project operated by the SPV, various judicial forums have passed orders in favour of the SPV restraining the Public Works Department from undertaking or permitting operations on the project road in a manner inconsistent with the rights of the SPV. These judicial pronouncements reinforce the contractual and legal rights of the SPV over the project and support the management's expectation that the toll collection rights are likely to be reinstated. The reinstatement of toll operations is expected to significantly enhance the cash flows and value of the SPV, thereby improving its ability to discharge its obligations to the lenders and supporting the recoverability of the Company's exposure. Based on the above developments, the ongoing discussions with the lenders, the legal position, the expected reinstatement of toll operations, and the anticipated recovery of amounts from the Public Works Department, the management believes that no impairment is presently required in respect of the Company's exposure to the SPV. The management will continue to monitor the developments and reassess the carrying value of its exposure in accordance with the applicable provisions of the applicable Indian Accounting Standards.

Supreme Infrastructure India Ltd. ★ Mumbai

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Corporate guarantees given and outstanding as at the end of the period	Amount in ₹ lakhs	Remarks
Kotkapura Muktsar Tollways Private Limited	8,500.00	The Company has submitted a comprehensive proposal to the lenders of the Special Purpose Vehicle ("SPV") and has held discussions with them regarding an overall resolution of the outstanding borrowings. Under the proposed resolution framework, the lenders are proposed to be provided an exit based on the value and recoverability of the underlying project assets and the Company's rights and claims arising therefrom. The Company has substantial claims against the Public Works Department ("PWD") arising from various events affecting the project, including prolonged disruptions caused by the Kisan Andolan, law and order situations, and other occurrences which materially impacted toll collection and project operations. The management believes that these events constitute defaults and/or force majeure events attributable to the concessioning authority under the applicable concession agreement, thereby entitling the SPV to compensation, including termination payment, reinstatement of tolling rights (where applicable), extension of the concession period, and other contractual recoveries in accordance with the terms of the concession agreement. The management is of the considered view that the value of the underlying project assets, together with the contractual rights, claims, termination payment entitlement, and potential recoveries from the concessioning authority, represent substantial value and provide an adequate basis for recovery of the Company's investment and exposure in the SPV. Accordingly, having regard to the ongoing resolution process, the contractual and legal rights available to the SPV, the judicial orders obtained in its favour, and the expected recoveries from the concessioning authority, the management is of the opinion that the carrying value of its investment and other exposures relating to the SPV is fully recoverable. Consequently, no impairment provision is considered necessary in the financial statements as at the reporting date.
Kopargaon Ahmednagar Phase-I Tollways Private Limited	18,000.00	One of the associate of the Company has already given a proposal wherein it is captured that the Corporate guarantee given by the Company would be released including corporate guarantee of one of the director of the Company and the said plan has been approved by 100% member of the committee of creditors and is currently awaiting approval from judicial forum. Considering that the plan is already approved by 100% creditors the Company does not envisage any impact on the Company.
Supreme Panvel Indapur Tollways Private Limited	90,000.00	This Company which currently is undergoing CIRP process and also there is arbitration which has been re-initiated with National Highways Authority of India ("NHAI") which is at advanced stage and there is substantial claims raised by SPTIPL against NHAI. Considering the nature of claims there is no provision required in the carrying value or in lieu of corporate guarantee. SPITPL has availed lending from consortium of lenders. One of the lenders has invoked the corporate guarantee and claimed ₹ 26,191.13 lakhs. The petition filed by the said lender has been dismissed as withdrawn by the applicant before the Court. Further, the applicant creditor has served an advance notice intimating that it is in the process of initiating further legal action. The Company is in process of taking all steps required to safeguard the interest of the Company. National Highways Authority of India (NHAI) and SPITPL, and accordingly, no liability has been recognised in the books of the Company as the management does not forsee any adverse impact on the Company. Currently there are no legal proceedings initiated by the lenders against Company or the Director.
Patiala Nabha Infra Projects Private Limited	4,569.85	This Company has given proposal to the lenders and have had discussion on the same wherein the basis of the underlying asset the exit to the SPV lenders will be given. The Company envisage adequate recovery basis its claims on Public Works Department.
Supreme Kopargaon Ahmednagar Tollways Private Limited	14,900.00	This Company has arbitration award passed by Arbitral Tribunal consisting of one retired Bombay High Court Judge, basis the expected recovery from PWD and payout to the lenders, the Company does not envisage any liability onto the Company.
Total	**1,51,347.85**	

The loan accounts of each SPV are proposed to be resolved through separate resolution plans, based on the underlying assumption that each SPV has independent cash flows. Accordingly, each resolution plan will be implemented independently, with minimal linkage to the Company.

Supreme Infrastructure India Ltd. Mumbai

7 Exceptional items represent the following:

(₹ in lakhs)

Particulars	Quarter Ended			Year ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	Un-Audited	Un-Audited	Un-Audited	Audited
Reversal of interest and principal on partial implementation of Scheme (refer note 7.1)	-	-	-	(3,67,801.46)
Reversal of interest wherein the final No Due Certificate is pending (refer note 7.2)	-	-	-	(2,78,805.87)
Compensation paid on account of settlement with trade payables based on court order	-	-	-	43.70
Total exceptional items [loss/(income)]	-	-	-	**(6,46,563.62)**

7.1 The exceptional items for the previous year ended March 31, 2026 includes gain of Rs 3,67,801.46 Lakhs arising from the reversal of interest and principal on account of implementation of Scheme with lenders (Refer Note No 3)

7.2 During the previous year, out of the total payout to lenders, the Company has also made payment to 3 lenders under the escrow mechanism as envisaged under the Scheme of Compromise and Arrangement between Company and the lenders. These 3 lenders are yet to issue their final No Dues Certificate, however, these lenders have confirmed their pending mortgage charges that are existing on the Company. In lieu of payments under the Scheme and based on confirmation of pending mortgage charges by these lenders, the Company has reversed the interest provided on dues of these 3 lenders during the previous year.

8 The Company is principally engaged in a single business segment viz "Engineering and Construction" which is substantially seasonal in character. Further, the Company's margin in the quarterly results vary based on the accrual of cost and recognition of income in different quarters due to nature of its business, receipt of awards/claims or events which lead to revision in cost to completion. Due to these reasons, quarterly results may vary in different quarters and may not be indicative of annual results.

9 The figures for the corresponding previous periods have been regrouped / reclassified wherever necessary, to make them comparable.

For Supreme Infrastructure India Limited

Vikram Bhawanishankar Sharma

Digitally signed by Vikram Bhawanishankar Sharma
Date: 2026.08.14 20:37:38 +05'30'

Vikram Sharma
Managing Director

Place: Delhi
Date: 14th Aug, 2026

Supreme Infrastructure India Ltd. Mumbai ★

Supreme House, Plot No. 94/C, Pratap Gad, Opp. I.I.T. Main Gate, Powai, Mumbai - 400 076. Maharashtra
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CIN : L74999MH1983PLC029752

Independent Auditors' Limited Review Report on the Consolidated Unaudited Financial Results of Supreme Infrastructure India Limited for the Quarter ended June 30, 2026

To the Board of Directors
Supreme Infrastructure India Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Supreme Infrastructure India Limited ("the Holding Company") and its subsidiaries (the Holding Company and subsidiaries together referred to as "the Group") for the quarter ended June 30, 2026 ("the Consolidated Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulations").

2. This Consolidated Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors at their meeting held on August 14, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Consolidated Statement based on our review.

3. We have conducted our review of the Consolidated Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

   List of Subsidiaries
   (a) Supreme Mega Structure Private Limited (Standalone financial result)
   (b) Supreme Infrastructure Overseas LLC (Consolidated financial result)

Basis for Modified Review Conclusion

5. As stated in:

   i. Note 2 to the accompanying Consolidated Statement, the Holding Company's trade receivables and other current assets as at June 30, 2026 include trade receivables amounting to ₹ 7,56,48.58 lakhs and unbilled revenue amounting ₹ 650.24 lakhs & other receivable amounting ₹ 611.02 lakhs respectively, which have been outstanding for a substantial period (including receivables in respect of projects closed/substantially closed/disputed dues) and has also not seen any movement. Further, the balances are also subject to confirmation. Management of Holding Company has assessed that no expected credit loss (ECL) adjustments are required to the carrying value of the aforesaid balances, which is not in accordance with the requirements of Ind AS 109, 'Financial Instruments' considering no movement and the long period of outstanding. Consequently, in the absence of sufficient and appropriate evidence to support the management's contention of recoverability of these overdue amounts and balance confirmations, we are unable to comment upon the adjustments, if any, that may be required to the carrying value of trade receivables and other current assets, and consequential impact, if any, on the accompanying consolidated statement. Our audit Report dated July 9, 2026, on the consolidated financial results of the Group for the quarter and year ended March 31, 2026, was also modified in respect of this matter.

   ii. Note 4 to the accompanying Consolidated Statement, the Holding Company's non-current investments and trade receivable as at June 30, 2026 include non-current investments in one erstwhile Subsidiary Company, Supreme Infrastructure BOT Private Limited('SIBPL') and trade receivables from step down subsidiaries of SIBPL amounting to ₹ 142,556.84 lakhs and ₹ 2,147.61 lakhs respectively. On May 22, 2024, SIBPL was admitted to Corporate Insolvency Resolution Process ("CIRP") on an application filed by one of the financial creditors of SIBPL pursuant to which the Holding Company has lost control over the SIBPL and accordingly SIBPL has ceased to be a subsidiary Company. SIBPL has significant accumulated losses, and its consolidated net-worth is fully eroded. Further, SIBPL is facing liquidity constraints due to which it may not be able to realise projections as per the approved business plans. The management of Holding Company has considered such balances relating to SIBPL and its step-down subsidiaries as fully recoverable and assessed that no adjustments are required to the carrying value of the aforesaid balances, which is not in accordance with the requirements of Ind AS 109, 'Financial Instruments'. In the absence of sufficient appropriate evidence to support the management's assessment as above, erosion in consolidated net worth due to accumulated losses in SIBPL, and since the it is under CIRP and absence of other relevant alternate evidences, we are unable to comment upon adjustments, if any, that may be required to the carrying values of these non-current investments and trade receivables from step down subsidiaries of SIBPL and the consequential impact on the accompanying Consolidated Statement. Our audit Report dated

July 9, 2026, on the consolidated financial results of the Group for the quarter and year ended March 31, 2026, was also modified in respect of this matter.

iii. Note 5 to the accompanying Consolidated Statement, the Holding Company's non-current investments, trade receivable and other current assets as at June 30, 2026 include investments in one erstwhile Subsidiary Company, Supreme Panvel Indapur Tollways Private Limited ("SPITPL") and trade receivable and unbilled revenue from SPITPL amounting to ₹ 15,677.22 lakhs, ₹ 3,814.98 lakhs and ₹ 3,201.67 lakhs respectively. National Highways Authority of India ("NHAI") had issued an intent to terminate notice to SPITPL, the said notice has been subsequently stayed by order of the Hon'ble High Court of Delhi and the matter was referred to arbitral tribunal in order to adjudicate the dispute between the parties. On August 30, 2024, SPITPL was admitted to Corporate Insolvency Resolution Process ("CIRP") on an application filed by one of the financial creditors of SPITPL pursuant to which the Holding Company has lost control over the SPITPL and accordingly SPITPL has ceased to be a subsidiary company. In terms of the order passed by the Hon'ble Arbitral Tribunal dated March 10, 2023 in furtherance to the Hon'ble Apex Court directions dated February 7, 2023, SPITPL and NHAI was directed to explore mutual conciliation under policy of NHAI. During the previous year, conciliation proposal has been rejected, and the matter has proceeded before the Arbitral Tribunal, where arbitration proceedings have recommenced and are presently ongoing. The management of Holding Company has considered these non-current investments, trade receivable and other current assets as fully recoverable and has assessed that no adjustments are required to the carrying value of the aforesaid balances, which is not in accordance with the requirements of Ind AS 109, 'Financial Instruments'. In the absence of sufficient and appropriate evidence to support the management's assessment as above, the SPITPL being admitted under CIRP, stoppage of operations and non recognition of trade payable to Holding Company in books of SPITPL, also considering the fact that NHAI has appointed new vendor to complete the remaining work of the ongoing project, no cash flows due to the aforesaid termination notice and matter currently under arbitration, we are unable to comment upon impact of adjustments, that may be required to the carrying values of these non-current investments, trade receivables and other current assets and the consequential impact on the accompanying Consolidated statement. Our audit Report dated July 9, 2026, on the consolidated financial results of the Group for the quarter and year ended March 31, 2026, was also modified in respect of this matter.

iv. Note 7.2 to the accompanying Consolidated Statements, the Holding Company has reversed interest amount of ₹ 2,78,805.87 lakhs during previous year pertaining to 3 lenders from whom the No Dues Certificates are yet to be received pending repayment of the agreed amount within the given time frame as per the Scheme of Arrangement under Sections 230 to 232 of the Companies Act, 2013 and sanction agreement entered into between these lenders and the Holding Company and also, the Holding Company has not accrued interest on the aforesaid reversal amounting to ₹ 32,735.90 lakhs and ₹ 11,299.11 lakhs till June 30, 2026 and for the quarter ended June 30, 2026 respectively, which is not in accordance with the principles of Ind AS 109 'Financial Instruments'. This has resulted in understatement of loss for the quarter by ₹ 11,299.11 lakhs and overstatement of net worth as on June 30, 2026 by ₹ 3,11,541.77 lakhs. Also, in the absence of separate confirmation of interest and principal from these lenders or sufficient and appropriate alternate audit evidence for differences, we are unable to comment on the adjustments and changes in results and classification of balances in accordance with the principle of Ind AS 1, Presentation of Financial Statements, that may be required to carrying value of the aforementioned balances in the accompanying Consolidated statement. Our audit Report dated July 9, 2026, on the consolidated financial results of the Group for the quarter and year ended March 31, 2026, was also modified in respect of this matter.

Modified Review Conclusion

6. Based on our review conducted and procedures performed as above, except for the possible of matters described in paragraph 5 above, and based on the consideration of the management certified financial results/information referred to in paragraph 10 below, nothing has come to our attention that causes us to believe that the accompanying Consolidated Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Material Uncertainty Related to Going Concern

7. We draw attention to Note 3 to the accompanying Consolidated Statement, which indicates that the Group has incurred a net loss of ₹ 5,915.74 lakhs during the quarter ended June 30 2026 and accumulated losses amounting to ₹ 1,05,296.52 lakhs and has net worth of ₹ 17,434.95 lakhs as at June 30, 2026 (accumulated losses ₹ 4,16,838.29 lakhs and negative net worth of ₹ 2,94,106.83 lakhs respectively after consideration of impact of matter stated under 'Basis for Modified review conclusion Para 4(iv)). The above factors and pending settlement with 3 major lenders, indicate that material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern. However, based on partial implementation of Scheme of Arrangement under Sections 230 to 232 of the Companies Act, 2013 as stated in Note 3 of the accompanying Consolidated statement, support of a strategic investor for payment of remaining obligation, future business continuity and growth prospects, exit of majority of financial creditors on partial implementation of above scheme and other mitigating factors mentioned in the aforementioned note, management of Holding Company is of the view that going concern basis of accounting is appropriate

Our conclusion on the Consolidated Statement is not modified in respect of the above matter.

Emphasis of Matter

8. As stated in Note 6 to the accompanying Consolidated Statement corporate guarantees by the Holding Company to various lenders of its subsidiaries/group companies amounting to ₹ 1,51,347.85 lakhs as on June 30, 2026 against their borrowings. These Companies have defaulted in repayment of their borrowings. However, the Holding Company has not recognised any financial liability in respect of the corporate guarantees issued, despite defaults in repayment by the subsidiaries/group companies. Management of Holding Company has assessed that there is no liability required to be recognised in respect of above due to reason that they are a part of Scheme of Arrangement as stated in Note 6 of the accompanying statement and stand still clause in relation to facilities granted is also one of the conditions of Inter Creditor Agreement (ICA).

   Our conclusion on the Consolidated Statement is not modified in respect of the above matter

9. We draw attention to Note 7.1 of the accompanying consolidated statements, which describes the exceptional item recognized during the previous quarter, arising from a one-time settlement (OTS) of debts with some of the lenders of the Holding Company. The OTS resulted in a gain of ₹ 3,67,801.45 lakhs which was significantly impacted the group's financial performance for the previous year ended March 31, 2026.

   Our conclusion on the Consolidated Statement is not modified in respect of the above matter.

Other Matters

10. We did not review the financial results/information in respect of two subsidiaries included in the consolidated unaudited financial results, whose financial results/information (before eliminating inter-company balances/transactions) reflect the total revenues of ₹ Nil and ₹ Nil, total net loss after tax of ₹ 2.39 lakhs, total comprehensive loss of ₹ 2.39 lakhs for the quarter ended June 30, 2026, as considered in the consolidated financial results. These financial results/information are unaudited and have been furnished to us by the management of Holding Company and our conclusion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, are based solely on such unaudited financial result/information. In our opinion and according to the information and explanations given to us by the management of Holding Company, this financial result/information is not material to the Group.

11. We draw attention to Note 4 of the accompanying consolidated statement, Supreme Infrastructure BOT Private Limited ("SIBPL"), an erstwhile Subsidiary of Holding Company, the Board of Directors of SIBPL were suspended and also the Holding Company has lost control over the SIBPL on May 22, 2024 and owing to unavailability of financial result and/or financial information of SIBPL and its subsidiaries ("SIBPL Group") for the period from April 1, 2026 to June 30, 2026, the financial result of SIBPL Group for the quarter ended June 30, 2026 have not been included in the Consolidated Statement of the Group.

12. We draw attention to Note 5 of the accompanying consolidated statement, Supreme Panvel Indapur Tollways Private Limited ("SPITPL"), an erstwhile Subsidiary of Holding Company, the Board of Directors of SPITPL were suspended and also the Holding Company has lost control over the SPITPL on August 30, 2024 and owing to unavailability of financial result and/or financial information of SPITPL and its subsidiaries ("SPITPL Group") for the period from April 1, 2026 to June 30, 2026, the financial result of SPITPL Group for the quarter ended June 30, 2026 have not been included in the Consolidated Statement of the Group.

Our conclusion on the Consolidated Statement is not modified in respect of the above matters.

For Borkar & Muzumdar
Chartered Accountants
FRN: 101569W

SATISH KUMAR GUPTA
Digitally signed by SATISH KUMAR GUPTA
Date: 2026.08.14 20:46:17 +05'30'

Satish Kumar Gupta
Partner
Membership No: 101134
UDIN: 26101134ISYCSV5607

Date: August 14, 2026
Place: Mumbai

SUPREME

SUPREME INFRASTRUCTURE INDIA LIMITED

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

₹ in lakhs

Sr. No.	Particulars	Quarter ended			Year ended
		30 Jun 2026	31 Mar 2026	30 Jun 2025	31 Mar 2026
		Unaudited			Audited
1	**Income**				
	(a) Revenue from operations	2,412.22	1,388.92	832.30	6,533.86
	(b) Other income	24.41	164.88	3.62	193.20
	Total income (a+b)	**2,436.63**	**1,553.80**	**835.92**	**6,727.06**
2	**Expenses**				
	(a) Cost of materials consumed and Subcontracting expenses	1,932.27	1,147.50	739.34	4,930.18
	(b) Employee benefits expense	92.90	93.04	84.69	347.15
	(c) Finance costs	5,959.94	5,815.65	39,587.26	66,447.91
	(d) Depreciation and amortisation expense	109.91	130.20	120.95	496.92
	(e) Other expenses	258.31	402.65	295.18	1,425.04
	Total expenses (a+b+c+d+e)	**8,353.33**	**7,589.04**	**40,827.42**	**73,647.20**
3	**Profit/(loss) before exceptional items and tax (1-2)**	**(5,916.70)**	**(6,035.24)**	**(39,991.50)**	**(66,920.14)**
4	Exceptional items [Loss/(Income)] (Refer note 7)	-	-	-	(6,46,563.62)
5	Profit/(loss) before share of profit/(loss) of associates and joint ventures and tax (3-4)	(5,916.70)	(6,035.24)	(39,991.50)	5,79,643.48
6	Share of of profit/(loss) of associates and joint ventures *	-	-	-	-
7	**Profit/(loss) before tax (5+6)**	**(5,916.70)**	**(6,035.24)**	**(39,991.50)**	**5,79,643.48**
8	**Tax expense**				
	(a) Current tax	-	-	-	-
	(b) Deferred tax	-	-	-	-
		-	-	-	-
9	**Profit/(loss) for the period (7-8)**	**(5,916.70)**	**(6,035.24)**	**(39,991.50)**	**5,79,643.48**
	Attributable to :				
	Non- Controlling interest	(0.95)	(3.64)	(0.95)	(6.49)
	Owners of the parent	**(5,915.74)**	**(6,031.60)**	**(39,990.55)**	**5,79,649.97**
10	**Other comprehensive income/(loss)**				
	(a) Items not to be reclassified subsequently to profit or loss (net of tax)				
	- Remeasurement of defined benefit plans		1.50	-	1.50
	(b) Items to be reclassified subsequently to profit or loss	-	-	-	-
	Other comprehensive income/(loss) for the period, net of tax	-	-	-	**1.50**
11	**Total comprehensive income/(loss) for the period, net of tax (9 + 10)**	**(5,916.70)**	**(6,033.74)**	**(39,991.50)**	**5,79,644.98**
12	Paid up equity share capital (Face value of ₹ 10 each)	9,750.28	9,750.28	2,569.84	9,750.28
13	Other equity (excluding revaluation reserves)				13,600.41
14	Earnings per share (Face value of ₹ 10 each)				
	(a) Basic EPS (not annualised) (in ₹)	(6.07)	(7.69)	(155.62)	738.94
	(b) Diluted EPS (not annualised) (in ₹)	(6.37)	(7.44)	(155.62)	715.07
	See accompanying notes to the Consolidated financial results				

Supreme Infrastructure India Ltd. Mumbai

SUPREME INFRASTRUCTURE INDIA LTD.
(AN ISO 9001:2015, ISO14001:2015, ISO45001:2018 CERTIFIED ORGANIZATION)
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CIN : L74999MH1983PLC029752

SUPREME

Notes

1 Supreme Infrastructure India Limited ("the Holding Company") and its subsidiaries are together referred to as 'the Group' in the following notes.
This consolidated financial results have been prepared to comply in all material respects with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules as amended from time to time. The above financial results have been audited and placed before the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on August 14, 2026.

2 Group's Trade receivables and other current assets as on June 30, 2026 include trade receivables amounting to ₹ 7,56,48.58 lakhs (March 31, 2026: ₹ 7,56,44.24 lakhs) and unbilled revenue amounting ₹ 650.24 lakhs (March 31, 2026: ₹ 650.24 lakhs) & other receivables amounting ₹ 611.02 lakhs (March 31, 2026: ₹ 611.02 lakhs) respectively, in respect of projects which have been outstanding for a substantial period (including receivables in respect of projects closed/substantially closed). Based on the contract terms and the ongoing recovery/ arbitration procedures (which are at various stages), Management is reasonably confident of recovering these overdue amounts in full. Accordingly, these amounts have been considered as good and recoverable. Balances of Trade Receivables are subject to balance confirmation and adjustments, if any.

3 The Group has positive net worth of ₹ 17,434.94 Lakhs as on June 30, 2026 (as on March 31, 2026 ₹ 23,350.69). However, the Company has incurred a net loss of ₹ 5,915.74 lakhs for the quarter ended June 30, 2026 (For the quarter ended March 31 2026 ₹ 6,031.60 lakhs) and accumulated losses amounting to ₹ 1,05,296.52 lakhs as on June 30, 2026 (as on March 31, 2026 ₹ 99,380.78 Lakhs).

The Scheme of Compromise and Arrangement between the Holding Company and its financial creditors under Sections 230 to 232 of the Companies Act, 2013, as approved by the company court, vide order dated March 28, 2025, continues to be under final stage of implementation, wherein there are substantial milestones already achieved. Subsequent to the reporting date, the Holding Company , with the support of a strategic investor, has arranged for and placed a fixed deposit with the Lead Bank in an amount sufficient to discharge the remaining obligations under the Scheme and also the remaining activities are procedural in nature. The Hon'ble Company Court, at the hearing held subsequent to the reporting date, has kept the Holding Company Application for extension of time for hearing in August 17, 2026. Accordingly, the Management of Holding Company expects successful completion of the implementation of the Scheme within the extended timeline and has therefore continued to prepare the financial statements on a going concern basis.

During the previous year ended March 31, 2026, consequent to approval from shareholders on October 21, 2024, the Holding Company had issued 7,10,37,388 equity shares of ₹ 10 each at a price of ₹ 86.94 per share (including a premium of ₹ 76.94 per share) of the Holding Company to promoters, promoter groups, non-promoters & Lender banks, through preferential allotment, in terms of Securities and Exchange Board of India (SEBI) (Issue of Capital and Disclosure Requirements) Regulations, 2018. Further to the approval from shareholders on October 21, 2024, the Holding Company had allotted 2,21,12,953 warrants, convertible into equivalent number of equity shares of ₹ 10 each at a price of ₹ 86.94 per warrant (including a premium of ₹ 76.94 per warrant) of the Holding Company to promoters, promoter group and other non-promoters, through preferential allotment, in terms of Securities and Exchange Board of India (SEBI) (Issue of Capital and Disclosure Requirements) Regulations, 2018.The funds raised by way of issue of equity shares and warrants as mentioned above have been utilised for payment to the lenders. Further during the previous year ended March 31, 2026, at the request of one of the warrants holder, the Holding Company has converted 7,67,000 warrants into equity shares of the Holding Company . The funds realized from such conversion have been utilized for the purposes specified at the time of the issuance of the warrants.

The non-receipt of the final No Dues Certificates from the aforesaid three lenders as at June 30, 2026 may result in circumstances that indicate the existence of a material uncertainty that could cast significant doubt on the Group's ability to continue as a going concern in the event that the outstanding obligations are not fully repaid within the extended timeline. However, based on the expectation of successful implementation of the aforesaid scheme and the Group's future business growth prospects, the Management of Holding Company has prepared the financial results on a going concern basis.

4 The Group's non-current investments and trade receivables as at June 30, 2026 include investment in Supreme Infrastructure BOT Private Limited ("SIBPL") amounting to ₹ 142,556.84 lakhs (March 31, 2026: ₹ 142,556.84 lakhs) and trade receivables amounting to ₹ 2,147.61 lakhs (March 31, 2026: ₹ 2,145.81 lakhs), respectively.

Pursuant to the order dated May 22, 2024, SIBPL was admitted into the Corporate Insolvency Resolution Process ("CIRP") under the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Consequently, the Holding Company ceased to have control over SIBPL and, accordingly, SIBPL ceased to be a subsidiary of the Holding Company and is presented as an investment in an associate. Owing to unavailability of reveiwd financial results and/or financial information of SBIPL and its subsidiaries ("SBIPL Group") for the period April 1, 2026 to June 30, 2026, the financial result of SBIPL Group for quarter ended June 30,2026 have not been included in the consolidated statement of the Group.

The Holding Management believes that the intrinsic value of SIBPL is substantially derived from its investments in various Build, Operate and Transfer ("BOT") Special Purpose Vehicle ("SPV") companies. Each of these SPVs is an independent project entity having its own concession agreements, assets, liabilities and project-specific cash flows, which are distinct from those of Holding Company and SIBPL. The financial position of SIBPL, on a standalone basis, therefore does not appropriately reflect the economic value of its underlying investments in these SPVs.

The SPV companies are independently pursuing recovery of their contractual dues through arbitration proceedings, claims against concession granting authorities, adjudication mechanisms and negotiated settlements with the respective clients. The realization of such claims and awards is expected to generate independent cash flows at the SPV level, enabling each project entity to resolve its financial stress and meet its obligations based on its own project economics.

Considering the stage of recovery proceedings, progress of arbitration matters, ongoing negotiations for amicable settlements with concession granting authorities and project-specific cash flow assessments of the underlying SPVs, the Management of Holding Company expects that the value of SIBPL will be substantially realized through these underlying investments. Accordingly, the Management of Holding Comapny is of the opinion that the carrying amount of the investment in SIBPL and the related trade receivables are fully recoverable and that no impairment provision is required as at June 30, 2026.

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5 The Group's non-current investments, trade receivables and other current assets as at June 30, 2026 include investment in Supreme Panvel Indapur Tollways Private Limited ("SPITPL"), an erstwhile subsidiary company, and trade receivables and unbilled revenue from the said company amounting to ₹15,677.22 lakhs (March 31, 2026: ₹15,677.22 lakhs), ₹3,814.98 lakhs (March 31, 2026: ₹3,814.66 lakhs) and ₹3,201.67 lakhs (March 31, 2026: ₹3,201.67 lakhs), respectively.

SPITPL is a special purpose vehicle incorporated for undertaking the construction, operation and maintenance of the Panvel–Indapur section of NH-17 awarded by the National Highways Authority of India ("NHAI") on a Build, Operate and Transfer ("BOT") basis.

Pursuant to an order dated August 30, 2024 passed by the Hon'ble National Company Law Tribunal admitting SPITPL into Corporate Insolvency Resolution Process ("CIRP") under the provisions of the Insolvency and Bankruptcy Code, 2016, the Holding Company ceased to have control over SPITPL. Accordingly, SPITPL has ceased to be a subsidiary of the Holding Company and the investment therein is presented as a non-current investment. Owing to unavailability of reveiwd financial results and/or financial information of SPITPL for the period April 1, 2026 to June 30, 2026, the financial result of SPITPL for quarter ended June 30,2026 have not been included in the consolidated statement of the Group.

In terms of the order passed by the Hon'ble Arbitral Tribunal dated March 10, 2023 in furtherance to the Hon'ble Apex Court directions dated February 7, 2023, SPITPL and NHAI was referred to the Conciliation Committee of Independent Experts ("CCIE") constituted under the extant guidelines of NHAI for exploring an amicable settlement. During the year, the CCIE heard the counter offers from SPITPL and NHAI however not conciliation on common grounds could be achieved; however, the proposal was not found acceptable by SPITPL and its consortium lenders, as it did not adequately address the contractual claims and entitlements of SPITPL. Consequently, the conciliation proposal was rejected and the matter has proceeded before the Arbitral Tribunal, where arbitration proceedings have recommenced and are presently ongoing.

The management of Holding believes that SPITPL has substantial contractual claims against NHAI arising from the concession agreement and assessment of the project, the outcome of which is expected to result in significant recoveries. Considering the merits of the claims, internal legal opinions obtained, progress of the arbitration proceedings, expected future cash flows from such recoveries and ongoing resolution process of SPITPL, the management is of the view that the underlying value of SPITPL is significantly higher than its presently reported net worth and that its net worth does not represent its fair or realizable value.

Accordingly, based on the management's assessment of the expected recoveries and future cash flows, the Holding Company believes that the carrying value of its investment, trade receivables and unbilled revenue aggregating to ₹22,693.87 lakhs as at June 30, 2026 is fully recoverable. Consequently, no provision for impairment or expected credit loss has been considered necessary in respect of these balances as at June 30, 2026. The management of Holding will continue to monitor the progress of the arbitration proceedings and CIRP and reassess the carrying value of these assets at each reporting date based on the developments therein.

6 The Group's contingent liability as on June 30, 2026 include corporate guarantees given by the Company to various lenders of its subsidiary/group companies amounting to ₹ 1,51,347.85 lakhs (March 31, 2026: ₹ 1,51,347.85 lakhs) against their borrowings. Further, commercial operation date (COD) in respect of these subsidiaries / group companies has been delayed due to various reasons attributable to the clients primarily due to non-availability of right of way, environmental clearances etc. and in respect of few subsidiaries, the toll receipts are lower as compared to the projected receipts on account of delay in receiving compensation from government for exempted vehicles. Management has assessed that there is no liability required to be recognized in respect of above as they are also a part of Scheme of Arrangement as stated in note 3 above and stand still clause in relation to facilities granted is also one of the conditions of Inter Creditor Agreement (ICA).

Corporate guarantees given and outstanding as at the end of the period	Amount in ₹ lakhs	Remarks
Supreme Vasai Bhiwandi Tollways Private Limited	15,378.00	The SPV has held discussions with the SPV lenders to whom guarantee is given regarding a structured resolution of their outstanding exposure. Under the proposed resolution framework, the lenders are expected to be provided an exit based on the value of the underlying assets of the SPV. The management is of the view that the Company has a reasonable basis for recovery of its investments and claims in the SPV, primarily considering the substantial claims receivable from the Public Works Department ("PWD") and the underlying project assets. Further, in relation to the toll road project operated by the SPV, various judicial forums have passed orders in favour of the SPV restraining the Public Works Department from undertaking or permitting operations on the project road in a manner inconsistent with the rights of the SPV. These judicial pronouncements reinforce the contractual and legal rights of the SPV over the project and support the management's expectation that the toll collection rights are likely to be reinstated. The reinstatement of toll operations is expected to significantly enhance the cash flows and value of the SPV, thereby improving its ability to discharge its obligations to the lenders and supporting the recoverability of the Company's exposure. Based on the above developments, the ongoing discussions with the lenders, the legal position, the expected reinstatement of toll operations, and the anticipated recovery of amounts from the Public Works Department, the management believes that no impairment is presently required in respect of the Company's exposure to the SPV. The management will continue to monitor the developments and reassess the carrying value of its exposure in accordance with the applicable provisions of the applicable Indian Accounting Standards.

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Kotkapura Muktsar Tollways Private Limited	8,500.00	The Company has submitted a comprehensive proposal to the lenders of the Special Purpose Vehicle ("SPV") and has held discussions with them regarding an overall resolution of the outstanding borrowings. Under the proposed resolution framework, the lenders are proposed to be provided an exit based on the value and recoverability of the underlying project assets and the Company's rights and claims arising therefrom. The Company has substantial claims against the Public Works Department ("PWD") arising from various events affecting the project, including prolonged disruptions caused by the Kisan Andolan, law and order situations, and other occurrences which materially impacted toll collection and project operations. The management believes that these events constitute defaults and/or force majeure events attributable to the concessioning authority under the applicable concession agreement, thereby entitling the SPV to compensation, including termination payment, reinstatement of tolling rights (where applicable), extension of the concession period, and other contractual recoveries in accordance with the terms of the concession agreement. The management is of the considered view that the value of the underlying project assets, together with the contractual rights, claims, termination payment entitlement, and potential recoveries from the concessioning authority, represent substantial value and provide an adequate basis for recovery of the Company's investment and exposure in the SPV. Accordingly, having regard to the ongoing resolution process, the contractual and legal rights available to the SPV, the judicial orders obtained in its favour, and the expected recoveries from the concessioning authority, the management is of the opinion that the carrying value of its investment and other exposures relating to the SPV is fully recoverable. Consequently, no impairment provision is considered necessary in the financial statements as at the reporting date.
Kopargaon Ahmednagar Phase-I Tollways Private Limited	18,000.00	One of the associate of the Company has already given a proposal wherein it is captured that the corporate guarantee given by the Company would be released including corporate guarantee of one of the director of the Company and the said plan has been approved by 100% member of the committee of creditors and is currently awaiting approval from judicial forum. Considering that the plan is already approved by 100% creditors the Company does not envisage any impact on the Company.
Supreme Panvel Indapur Tollways Private Limited	90,000.00	This Company which currently is undergoing CIRP process and also there is arbitration which has been re-initiated with National Highways Authority of India ("NHAI") which is at advanced stage and there is substantial claims raised by SPTIPL against NHAI. Considering the nature of claims there is no provision required in the carrying value or in lieu of corporate guarantee. SPITPL has availed lending from consortium of lenders. One of the lenders has invoked the corporate guarantee and claimed ₹ 26,191.13 lakhs. The petition filed by the said lender has been dismissed as withdrawn by the applicant before the Court. Further, the applicant creditor has served an advance notice intimating that it is in the process of initiating further legal action. The Company is in process of taking all steps required to safeguard the interest of the Company. National Highways Authority of India (NHAI) and SPITPL, and accordingly, no liability has been recognised in the books of the Company as the management does not forsee any adverse impact on the Company. Currently there are no legal proceedings initiated by the lenders against Company or the Director.
Patiala Nabha Infra Projects Private Limited	4,569.85	This Company has given proposal to the lenders and have had discussion on the same wherein the basis of the underlying asset the exit to the SPV lenders will be given. The Company envisage adequate recovery basis its claims on Public Works Department.
Supreme Kopargaon Ahmednagar Tollways Private Limited	14,900.00	This Company has arbitration award passed by Arbitral Tribunal consisting of one retired Bombay High Court Judge, basis the expected recovery from PWD and payout to the lenders, the Company does not envisage any liability onto the Company.
Total	**1,51,347.85**	

The loan accounts of each SPV are proposed to be resolved through separate resolution plans, based on the underlying assumption that each SPV has independent cash flows. Accordingly, each resolution plan will be implemented independently, with minimal linkage to the Company.

7 Exceptional items represent the following:

(₹ in lakhs)

Particulars	Quarter Ended			Year ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	Unaudited	Unaudited	Unaudited	Audited
Reversal of interest and principal on partial implementation of Scheme (refer note 7.1)	-	-	-	(3,67,801.46)
Reversal of interest wherein the final No Due Certificate is pending (refer note 7.2)	-	-	-	(2,78,805.87)
Compensation paid on account of settlement with trade payables based on court order	-	-	-	43.70
Total exceptional items [loss/(income)]	-	-	-	**(6,46,563.62)**

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7.1 *The exceptional items for the previous year ended March 31, 2026 includes gain of Rs 3,67,801.46 Lakhs arising from the reversal of interest and principal on account of implementation of Scheme with lenders (Refer Note No 3)*

7.2 *During the previous year, out of the total payout to lenders, the Company has also made payment to 3 lenders under the escrow mechanism as envisaged under the Scheme of Compromise and Arrangement between Company and the lenders. These 3 lenders are yet to issue their final No Dues Certificate, however, these lenders have confirmed their pending mortgage charges that are existing on the Company. In lieu of payments under the Scheme and based on confirmation of pending mortgage charges by these lenders, the Company has reversed the interest provided on dues of these 3 lenders during the previous year.*

8 The Group's is principally engaged in a single business segment viz "Engineering and Construction" which is substantially seasonal in character. Further, the Company's margin in the quarterly results vary based on the accrual of cost and recognition of income in different quarters due to nature of its business, receipt of awards/claims or events which lead to revision in cost to completion. Due to these reasons, quarterly results may vary in different quarters and may not be indicative of annual results.

9 The figures for the corresponding previous periods have been regrouped / reclassified wherever necessary, to make them comparable.

For Supreme Infrastructure India Limited

Vikram Bhawanishankar Sharma

Digitally signed by Vikram Bhawanishankar Sharma
Date: 2026.08.14 20:38:36 +05'30'

Vikram Sharma
Managing Director

Supreme Infrastructure India Ltd. ★ Mumbai

Place: Delhi
Date: August 14, 2026

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