CMM INFRAPROJECTS LTD.
CIN - L45201MP2006PLC018506
110-111, DM Tower, Lala Banarsilal Dawar Marg,
New Palasia, Indore - 452016
Email : cmm.projectoperations@gmail.com

05th November, 2026

To,

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex Bandra (E),
Mumbai – 400 051

Ref: Symbol: CMMIPL

Sub: **Outcome of Board Meeting – Audited Financial Results for the half year ended 30th September 2026.**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform that the Board of Directors of the Company at its meeting held today approved and taken on record the following:

1. Unaudited Financial Results of the Company for the half year ended 30th September 2026 along with Limited Review Report thereon.

   Statement on impact of audit qualifications on unaudited Financial Results for the Half year ended 30th September 2026 is enclosed herewith as **Annexure I.**

The Meeting of the Board of Directors commenced at 11:30 AM and concluded at 5:45 P.M.

The above is for your information and record.

Thanking you,

Yours Faithfully,
For CMM Infraprojects Limited

Durga Goyal
Digitally signed by Durga Goyal
Date: 2026.11.05 17:46:31 +05'30'

CMM Infraprojects Ltd. INDORE

Durga Goyal
Company Secretary & Compliance Officer

CMM INFRAPROJECTS LIMITED

Registered Office: Office No. 110 & 111 in DM Tower, Lala Banarasilal Dawar Marg, New Palasia, Indore (M.P.) - 452016
Website: www.cmminfra.co.in
CIN: L45201MP2006PLC018506

UNAUDITED FINANCIAL RESULTS FOR THE FINANCIAL YEAR ENDED 30.09.2026

(₹ In Lakhs)

	Particulars	Half Year Ended			Year Ended	
		30-09-2026	31-03-2026	30-09-2025	31-03-2026	31-03-2025
	(Refer Notes Below)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
I	Net Sales/ Income From Operations	2,285.91	2,066.85	2,083.85	4,150.70	4,609.68
II	Other Income	24.74	177.03	3.79	180.82	120.32
III	**Total Revenue (I+II)**	**2,310.65**	**2,243.88**	**2,087.64**	**4,331.52**	**4,730.00**
IV	**Expenses**		-	-	-	
	(a) Cost of Materials consumed	2,020.97	1,975.89	2,043.38	4,019.27	4,401.45
	(b) Purchase of stock-in-trade	-	-	-	-	
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	133.59	(54.22)	(26.47)	(80.69)	(9.82)
	(c) Employee benefits expense	36.11	55.39	46.39	101.78	117.24
	(d)Depreciation and Amortisation Expense	1.45	1.71	0.98	2.69	73.45
	(e) Finance Cost	0.51	(3.43)	6.79	3.36	14.82
	(f) Other Expenses	99.21	2,233.97	49.54	2,283.51	98.12
	Total Expenses (IV)	**2,291.84**	**4,209.31**	**2,120.61**	**6,329.92**	**4,695.26**
V	**Profit / (Loss) before exceptional items and extraordinary items and tax (III-IV)**	18.81	(1,965.43)	(32.97)	(1,998.40)	34.74
VI	Exceptional Items		(2,125.82)	-	2,125.82	
VII	**Profit / (Loss) before extra ordinary items and tax (V-VI)**	18.81	160.39	(32.97)	127.42	34.74
VIII	Extraordinary Items	-	-	-	-	
IX	**Profit / (Loss) before tax expense(VII-VIII)**	-	**160.39**	(32.97)	**127.42**	**34.74**
X	**Tax expense:**	-	0	-	0	
	(1) Current Tax	-	-	-	-	
	(2) Earlier Year Tax	-	-	-	-	
	(3) Deferred Tax	(200.92)	(855.95)	(46.46)	(902.41)	4.18
XI	**Profit /(Loss) for the period from Continuing Operations (IX-X)**	(182.11)	1,016.34	13.49	1,029.83	30.56
XII	**Profit /(Loss) from Discontinuing Operations**	(182.11)	-	-	-	
XIII	Tax expense of Discontinuing Operations		-	-	-	
XIV	**Profit/ (Loss) from Discontinuing Operations after Tax Expenses (XII-XIII)**	(182.11)	1,016.34	13.49	1,029.83	30.56
XV	**Profit/ (Loss) for the Period (XI+XIV)**	(182.11)	**1,016.34**	13.49	**1,029.83**	**30.56**
XVI	**Paid-up Equity Share Capital (Face Value of Rs. 10/- each)**	1567.33	1,567.33	1,567.33	1,567.33	1,567.33
XVII	**Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year**					**30.56**
XVIII	**Earning per Equity Share (In Rs.)**					
	(a) Basic	(1.16)	6.48	0.09	6.57	0.19
	(b) Diluted	(1.16)	6.48	0.09	6.57	0.19

Notes:

1. The above unaudited Financial results for the half year ended on 30-09-2026 with qualified opinion report have been reviewed by audit committee and approved and taken on record by the Board of Directors of the Company in its meeting held on 05-11-2026.

2. The Company has implemented the resolution plan, making full payment to creditors as per admitted claims. However, NSE pointed out discrepancies in public category shareholding, leading to an Interim Application being filed with NCLT Indore. NCLT Indore has approved the modification sought by the Company vide order dated 18.06.2026. Further, an application before Hon'ble NCLT is filed on 18.09.2026 seeking time to implement the plan.

3. Figures have been regrouped and re-classified wherever necessary.

4. The Company is engaged in single business segment and hence no break up of revenue is required to be furnished as per AS-17 -'Segment Reporting'.

5.IND-AS is not applicable on the Company.

6. The above financials have been prepared in accordance with Accounting Standards as notified under section 133 of Companies Act, 2013 (the "Act") read with relevant rules issued there under and other recognized accounting principles generally accepted in India as amended from time to time.

For and on Behalf of Board of Directors of
For CMM Infraprojects Limited

Rekha Vidhan Chawla	Durga Goyal	Tanay Maheshwari	Shobha Lohia
Chief Financial Officer	Company Secretary & Compliance Officer	Whole Time Director & Chief Executive Officer	Non- Executive Director
		DIN: 10850207	DIN: 10850211

Place: Indore

Dated: 05th Nov', 2026

CMM INFRAPROJECTS LIMITED

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CIN: L45201MP2006PLC018506

STATEMENT OF ASSETS AND LIABILITIES FOR THE FINANCIAL HALF YEAR ENDED 30.09.2026

(₹ In Lakhs)

Sr. No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
(a)	Share Capital	1,567.33	1,567.33
(b)	Reserves and surplus	2,189.02	2,371.14
(c)	Money received against share warrants		
	Sub-total - Shareholders' Funds	**3,756.35**	**3,938.47**
2	Share application money pending allotment		
3	**Non-current liabilities**		
(a)	Long-term borrowings	-	-
(b)	Deferred tax liabilities (net)	-	-
(c)	Other long-term liabilities	1,305.02	1,420.77
(d)	Long-term provisions	4.93	4.93
	Sub-total - Non-Current Liabilities	**1,309.95**	**1,425.70**
4	**Current liabilities**		
(a)	Short-term borrowings	-	7.99
(b)	Trade payables	216.96	46.30
	(a) total outstanding dues of micro enterprises and small enterprises; and	200.15	26.47
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	16.81	19.83
(c)	Other current liabilities	36.45	126.16
(d)	Short-term provisions	8.04	10.09
	Sub-total - Current Liabilities	**261.45**	**190.54**
	TOTAL - EQUITY AND LIABILITIES	**5,327.75**	**5,554.71**
B	**ASSETS**		
1	**Non-current assets**		
(a)	Fixed assets		
	(i)Tangible Assets	9.62	10.51
	(ii) Intangible assets	-	-
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	-
(b)	Goodwill on consolidation		
(c)	Non-current investments	43.73	43.73
(d)	Deferred tax assets (net)	701.49	902.41
(e)	Long-term loans and advances	-	-
(f)	Other non-current assets	1,258.71	1,318.94
	Sub-total - Non-Current Assets	**2,013.55**	**2,275.59**
2	**Current assets**		
(a)	Current investments	-	-
(b)	Inventories	99.37	232.96
(c)	Trade receivables	2,724.46	2,587.87
(d)	Cash and cash equivalents	6.04	12.94
(e)	Bank balance other than cash and cash equivalents	180.37	20.03
(f)	Short-term loans and advances	21.35	16.16
(e)	Other current assets	282.62	409.16
	Sub-total - Current Assets	**3,314.21**	**3,279.12**
	TOTAL-ASSETS	**5,327.75**	**5,554.71**

For and on Behalf of Board of Directors of
For CMM Infraprojects Limited

Rekha Vidhan Chawla	Durga Goyal	Tanay Maheshwari	Shobha Lohia
Chief Financial Officer	Company Secretary & Compliance Officer	Chief Executive Officer &Whole Time Director DIN: 10851260	Non - Executive Director DIN: 10850211

Place: Indore

Dated: 05th Nov', 2026

CMM INFRAPROJECTS LIMITED

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CASH FLOW STATEMENT FOR THE FINANCIAL HALF YEAR ENDED 30.09.2026

(₹ In Lakhs)

	Particulars	Year Ended 30-09-2026 (Unaudited)	Year Ended 31-03-2026 (Audited)
A	**Cash Flow from Operating Activities**		
	Profit before taxation	18.81	127.42
	Adjustment for:		
	Depreciation/ Amortization	1.45	2.69
	Exceptional Item- Reversal of liabilities/Assets	-	(2,125.82)
	Interest Income	(24.51)	(8.18)
	Finance Cost	0.51	3.36
	Provision for doubtful Debts	54.21	2,167.93
	Written off	-	
	Loss on acturial Valuation	-	2.40
	Cash generated from operations before working capital changes	50.47	169.80
	Adjustment for: Changes in Working Capital		
	Increase/ (Decrease) in Trade Payable	170.66	(1,435.77)
	Increase/ (Decrease) in other Current Liability	(89.72)	60.73
	Increase/ (Decrease) in short term provision	(2.05)	(274.40)
	Changes in Other Long Term Provision	-	(0.61)
	(Increase)/ Decrease in inventories	133.59	(80.69)
	(Increase)/ Decrease in trade Receivable	(190.80)	627.70
	(Increase)/ Decrease in short term loans and Advances	(5.19)	427.56
	(Increase)/ Decrease in Other Current Asset	126.54	198.06
	(Increase)/ Decrease in Other Non Current Asset	-	1,811.50
	Cash generated from/ (used in) operations	**143.03**	**1,334.08**
	Direct tax paid	-	-
	Net cash from/ (used in) Operating Activities (A)	**193.49**	**1,503.88**
B	**Cash Flow from Investing Activities**		
	Margin Money-Fixed Deposit & Deposit held as BG	(160.34)	387.77
	Net proceed from Purchases / Sales of Fixed Assets	(0.56)	(8.64)
	Interest received	24.51	8.18
	(Purchsae)/ Sale of Investment	-	1.44
	Changes in Long term loans and advances	-	1,463.20
	Repayment of Security Deposit	(115.75)	-
	Refund/(Taken) of Security Deposit	60.23	44.71
	Net cash from/ (used in) Investing Activities (B)	**(191.91)**	**1,896.65**
C	**Cash Flow from Financing Activities**		
	Interest Cost	(0.51)	(3.36)
	Changes in Long Term Borrowing	-	(330.55)
	Loan Repayed During the Year	(7.99)	(3,071.83)
	Net cash from/ (used in) Financing Activities (C)	**(8.50)**	**(3,405.74)**
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	**(6.92)**	**(5.20)**
	Cash and Cash Equivalents at the beginning of the year	12.94	18.14
	Cash and Cash Equivalents at the end of the year	**6.03**	**12.94**
	Components of Cash and Cash Equivalents at the end of the year		
	Cash in Hand	-	
	Balance with Scheduled Banks		
	Current Account	6.03	12.94
	TOTAL	**6.03**	**12.94**

Notes:

1. Hon'ble National Company Law Tribunal , Indore Bench vide order dated 30-12-2022, appointed Interim Insolvency Professional (IRP), ordering commencement of CIRP and thereafter , Hon'ble National Company Law Tribunal vide its order no. IA/152(MP)2024 dated November 11, 2024 approved the resolution Plan submitted by the Successful Resolution Applicant i.e. Effulgence Trading and Services Private Limited & Shree Naivedya Fincom Private Limited (Jointly) for the company ,due effect of the same was made in the financial statements of the Company except for the Capital structuring as envisaged in the approved resolution plan.

2. The Hon'ble NCLT Indore bench has approved the resolution plan submitted by Effulgence Trading Services Private Limited & Shree Naivedya Fincom Private Limited (Jointly) (Successful Resolution Applicant)on dated November 11, 2024 . Monitoring Committee has been formed on December 06 , 2024 by appointing Erstwhile RP as chairman of the monitoring committee.

For and on Behalf of Board of Directors of
For CMM Infraprojects Limited

Rekha Vidhan Chawla	Durga Goyal	Tanay Maheshwari	Shobha Lohia
Chief Financial Officer	Company Secretary & Compliance Officer	C.E.O &W.T.D.	Non-Executive Director
		DIN: 10851260	DIN: 10850211

Place: Indore
Dated: 05th Nov', 2026

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with qualified opinion) submitted along-with Half Year Unaudited Financial Results

Statement on Impact of Audit Qualifications for the Half Year ended September 30, 2026

I.

Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)(₹ in Lakh)	Adjusted Figures (audited figures after adjusting for qualifications)(₹ in Lakh)
1.	Turnover / Total income	2310.66	2310.66
2.	Total Expenditure	2291.86	2336.79
3.	Exceptional Items	-	-
4.	Net Profit before tax / (loss)	18.81	-26.13
5.	Earnings Per Share	-1.16	-1.44
6.	Total Assets	5327.75	5282.82
7.	Total Liabilities	5327.75	5282.82
8.	Net Worth	3756.35	3711.42
9.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. **Audit Qualification (each audit qualification separately):**

a) As stated in Note 2, the approved Resolution Plan provides for cancellation of certain equity shares held by the promoters and reduction of the Company's share capital. However, due to differences in the shareholding details mentioned in the Hon'ble NCLT Order dated November 11, 2024 and the actual shareholding records, the Company has plied to the Hon'ble NCLT for clarification. Hon'ble NCLT Indore Bench vide its order dated 18.06.2026 has approved the rectification sought by the Company. Pursuant to the order of Hon'ble NCLT, Company has made an application before National Stock Exchange ('NSE') on 09.07.2026 for seeking in principle approval from the NSE. Pending its approval from NSE, the Company has not recorded the proposed changes, and therefore, the financial impact on Equity Share Capital, Securities Premium and related disclosures could not be determined.

b)We draw attention to the financial statements, which discloses that the Company has recognized Interest Receivable amounting to Rs 44.93 Lakhs from a Bank. The aforesaid interest receivable is currently under dispute. Management has made written request to the Bank and chairman monitor committee for the same, however, in absence of any response from the Bank, we are unable to ascertain the recoverability of the same.

b. **Type of Audit Qualification :** Qualified Opinion

c. **Frequency of qualification:** Second time for II(a) the qualification and First time for II(b) qualification

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:**
Response to Qualification II(b)- The management has taken necessary steps to recover the same from the Bank, management is continously following up from the concerned authorities and is hopefull of recovering the same in full.

e. **For Audit Qualification(s) where the impact is not quantified by the auditor:** In response to qualification II(a) - Management is continously following up with the National Stock Exchange for granting the in principle approval.

(i) **Management's estimation on the impact of audit qualification:**

(ii) **If management is unable to estimate the impact, reasons for the same:** N.A

(iii) **Auditors' Comments on (i) or (ii) above:** Refer 'Basis for Qualified Opinion' in our audit report.

III. **Signatories:**

- **CEO & WTD**
- **CFO**
- **Chairman Audit Committee**
- **Statutory Auditor**

For SPARK & ASSOCIATES Chartered Accountant LLP
Chartered Accountants
Firm Registration No. 005313C/C400311

SPARK & Associates Chartered Accountants LLP ★ FRN 005313C/C400311

CA Mayank Saklecha
Partner
Membership No. 423727

Place:	Indore
Date	05th Nov', 2026

Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of CMM Infraprojects Limited for Half Year Ended September 30th, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

TO

THE BOARD OF DIRECTORS OF
CMM INFRA PROJECTS LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results of CMM Infra Projects Limited (hereinafter referred to as "the Company") for the half year ended 30th September, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) ('the Regulation') Regulations 2015 as amended, including relevant circulars issued by SEBI from time to time.

2. This Statement which is the responsibility of the Company's Management and has been approved by the directors of the company and taken on records by the Chairman Monitoring Committee has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) "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, read with the circular is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

   For the purpose of this report, management should be considered as the directors and other designated officers who continue to serve the company as on the date and are taking responsibility and signing the financial results.

3. We conducted our review of the 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than

S P A R K & Associates Chartered Accountants LLP ★ FRN 005313C / C400311

an audit conducted in accordance with the standards on Auditing specified under section 143(10) of the Act, 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 we have not perform an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, except for the effect of the matters stated in basis for qualified conclusions, 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 Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Qualified Opinion

1. As stated in Note 2, the approved Resolution Plan provides for cancellation of certain equity shares held by the promoters and reduction of the Company's share capital. However, due to differences in the shareholding details mentioned in the Hon'ble NCLT Order dated November 11, 2024 and the actual shareholding records, the Company has plied to the Hon'ble NCLT for clarification. Hon'ble NCLT Indore Bench vide its order dated 18.06.2026 has approved the rectification sought by the Company. Pursuant to the order of Hon'ble NCLT, Company has made an application before National Stock Exchange ('NSE') on 09.07.2026 for seeking in principle approval from the NSE. Pending its approval from NSE, the Company has not recorded the proposed changes, and therefore, the financial impact on Equity Share Capital, Securities Premium and related disclosures could not be determined.

Emphasis of matter

We draw attention to the following matters however our conclusion is not modified with respect to the following.

A. We draw attention to the financial statements, which discloses that the Company has recognized Interest Receivable amounting to Rs 44.93 Lakhs from a Bank. The aforesaid interest receivable is currently under dispute. Management has made written request to the Bank and chairman monitor committee for the same, however, in absence of any response from the Bank, we are unable to ascertain the recoverability of the same.



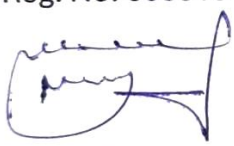
Our opinion is not qualified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Except for the matters described in the Basis for Qualified Opinion section above, we have determined that there are no other key audit matters to be communicated in our report.

Unique Document Identification Number (UDIN) for this document is :- 26423727JTZTWH7849

For **S P A R K & Associates Chartered Accountants LLP**
Chartered Accountants
Firm Reg. No. 005313C/C400311





CA Mayank Saklecha
Partner
Membership No. 436593
Date: 5th November ,2026