RAJVANSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

H-15, CHITRANJAN MARG, C-SCHEME, JAIPUR - 302 001

TELE: (O) 0141- 2363340, MOBILE: 9314668454, E-mail: - vikasrajvanshi.jaipur@gmail.com,

Independent Auditors' Review Report on the Unaudited Half-Yearly Financial Results of Current Infraprojects Limited (Previously known as Current Infraprojects Private Limited) for the half year ended 30 September 2026 pursuant to the Regulation 33 of Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To, The Board of Directors
Current Infraprojects Limited
(Formerly known as Current Infraprojects Private Limited)
A-27, Basant Vihar, Vaishali Marg (West), Panchyawala,
Jaipur- 302034, Rajasthan

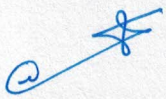
1. We have reviewed the accompanying statement of Unaudited Financial Results of Current Infraprojects Limited (Formerly known as Current Infraprojects Private Limited) ("the Company) for the half year ended on September 30th, 2026 with notes there on ("the Statement").

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS-25), prescribed under Companies Rules, 2015 read with relevant provisions thereunder and accounting principles accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.

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

For Rajvanshi & Associates
Chartered Accountants
Firm Regn. No.: 005069C





Vikas Rajvanshi
Partner
M.No.:073670
Place: Jaipur
Date: 14-11-2026
UDIN: 26073670ISISGI1453

CURRENT INFRAPROJECTS LIMITED

(FORMERLY KNOWN AS CURRENT INFRAPROJECTS PRIVATE LIMITED)

A-27, Basant Vihar, Vaishali Marg (West), Panchyawala, Jaipur, Rajasthan,India, 302034

CIN: L42900RJ2013PLC044719, Ph No.: +91 141-6762066, Email: accounts@currentinfra.com

Standalone Statement of Assets and Liabilities as on 30.09.2026 as per Regulation 33(3)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015

Amount in Lakhs

Particulars	As At 30-SEP-2026 Unaudited	As At 31-Mar-2026 Audited
EQUITY AND LIABILITIES		
Shareholders Fund		
Share Capital	1914.80	1914.80
Reserves & Surplus	6560.98	6114.54
	8475.78	**8029.34**
Non-current Liabilities		
Long Term Borrowings	295.08	0.00
Other Long Term Liabilities	297.83	238.94
Long Term Provisions	26.27	26.16
	619.18	**265.10**
Current Liabilities		
Short-term Borrowings	2630.55	1264.12
Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises	457.52	65.79
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	822.36	1641.99
Other Current Liabilities	331.67	1298.94
Short-term Provisions	369.18	256.03
	4611.28	**4526.87**
TOTAL	**13706.24**	**12821.31**
ASSETS		
Non-current Assets		
Property, Plant & Equipment		
Tangible Assets	239.60	261.04
Intangible Assets	15.14	16.73
Non-current Investment	858.96	858.96
Deferred Tax Assets	26.04	30.14
Long-Term Loans and Advances	1535.82	760.51
Other Non-current Assets	396.38	416.22
	3071.94	**2343.60**
Current Assets		
Investments	876.72	545.50
Inventories	2477.03	2356.48
Trade Receivables	4888.54	5137.50
Cash and Cash Equivalents	35.96	731.14
Short-Term Loans and Advances	288.07	1173.57
Other Current Assets	2067.98	533.52
	10634.30	**10477.71**
TOTAL	**13706.24**	**12821.31**

For & on behalf of the Board of Directors
Current Infraprojects Limited

Date : 14.11.2026
Place : Jaipur

Sunil Singh Gangwar
(Chairman &Managing Director)
DIN: 10591559

CURRENT INFRAPROJECTS LIMITED JAIPUR

CURRENT INFRAPROJECTS LIMITED

(FORMERLY KNOWN AS CURRENT INFRAPROJECTS PRIVATE LIMITED)

A-27, Basant Vihar, Vaishali Marg (West), Panchyawala, Jaipur, Rajasthan,India, 302034

CIN: L42900RJ2013PLC044719, Ph No.: +91 141-6762066, Email: accounts@currentinfra.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Amount in Lakhs)

Particulars	For the half year ended 30-Sep-2026 Unaudited	For the half year ended 31-Mar-2026 Audited	For the half year ended 30-Sep-2025 Unaudited	For the year ended 31-Mar-2026 Audited
Income				
Revenue from Operation	5097.46	12064.17	4959.29	17023.46
Other Income	19.99	87.61	38.01	125.62
Total (I)	**5117.45**	**12151.78**	**4997.30**	**17149.08**
Expenses				
Material Consumed and Direct expenses	3817.16	10170.54	3706.69	13877.23
Employees Benefit Expenses	325.04	318.39	267.85	586.24
Finance Cost	116.38	86.19	91.89	178.08
Depreciation and Amortization Expense	43.19	57.29	42.95	100.24
Other Expenses	219.03	204.86	271.78	476.64
Total (II)	**4520.80**	**10837.27**	**4381.16**	**15218.43**
Profit Before Exceptional, Extraordinary Items & Tax(I-II)	**596.65**	**1314.51**	**616.14**	**1930.65**
Less: Exceptional Items		0.00	0.00	0.00
Profit Before Extraordinary Items & Tax	**596.65**	**1314.51**	**616.14**	**1930.65**
Less: Extraordinary Items		0.00	0.00	0.00
Profit Before Tax	**596.65**	**1314.51**	**616.14**	**1930.65**
Less: Tax expense				
Current Tax	146.10	341.07	160.73	501.80
Deferred Tax Liabilty/(Asset)	4.11	(6.03)	(0.18)	(6.20)
Profit for the Year	**446.44**	**979.47**	**455.59**	**1435.06**
Earnings Per Share	2.33	5.12	3.10	8.48
Basic/ Diluted	2.33	5.12	3.10	8.48

For & on behalf of the Board of Directors
Current Infraprojects Limited

CURRENT INFRAPROJECTS LIMITED JAIPUR

Sunil Singh Gangwar
(Chairman &Managing Director)
DIN: 10591559

Date : 14.11.2026
Place : Jaipur

CURRENT INFRAPROJECTS LIMITED

(FORMERLY KNOWN AS CURRENT INFRAPROJECTS PRIVATE LIMITED)

A-27, Basant Vihar, Vaishali Marg (West), Panchyawala, Jaipur, Rajasthan,India, 302034

CIN: L42900RJ2013PLC044719, Ph No.: +91 141-6762066, Email: accounts@currentinfra.com

Standalone Cash Flow Statement for the Period 1st April 2026 to 30th September 2026

Amount in Lakhs

Particulars	For the Half Year Ended on 30.09.2026	For the Year Ended on 31.03.2026
(A) NET CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	596.65	1930.65
Adjustments to reconcile profit before tax to net cash flows		
Depreciation of current year	43.19	100.24
Finance Cost	116.38	178.08
Interest Received		(125.63)
Provision for Gratuity	0.11	0.19
Loss on sale of Fixed Assets	(1.55)	0.00
Operating Profit before working capital change	754.78	2083.54
Movements in working capital:		
Increase/(decrease) in trade payables	(427.89)	370.32
Increase/(decrease) in short term provisions	113.15	94.70
Increase/(decrease) in other current liabilities	(967.27)	858.77
Decrease/(increase) in Inventories	(120.55)	(750.93)
Decrease/(increase) in trade receivable	248.96	(2300.00)
Decrease/(increase) other current assets	(1534.46)	(256.63)
Decrease/(increase) Short Term Advances	885.50	(814.78)
Cash generate from/(used in) operating activities	(1047.78)	(715.01)
Direct taxes paid	(146.10)	(501.80)
NET CASH FLOW FROM OPERATING ACTIVITIES	(1193.89)	(1216.81)
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(21.27)	**(87.66)**
Sale of Fixed Assets	2.65	0.00
Investment in FDR	(331.21)	(307.03)
Investment in Subsidiaries	0.00	(755.98)
Change in Other Non Current Assets	19.84	230.93
Interest Received	0.00	125.63
NET CASH FLOW FROM INVESTING ACTIVITIES	(329.99)	(794.12)
(C) NET CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	295.08	(756.33)
Proceeds from Issue of Shares	0.00	4190.25
Issued long term advances	(775.32)	(81.04)
Gratuity Paid	0.00	(4.38)
Proceeds from Short Term Borrowings	1366.43	-
Changes in Other Non Current Liabilities	58.89	-
Retention Money Payable	0.00	(434.90)
Finance Cost	(116.38)	(178.08)
NET CASH FLOW FROM FINANCING ACTIVITIES	828.71	2735.51
Increase in cash & cash equivalents (A+B+C)	(695.17)	724.58
Add: Opening cash & cash equivalents	731.14	6.55
Closing cash & Bank Equivalents	**35.96**	**731.14**

For & on behalf of the Board of Directors
Current Infraprojects Limited

CURRENT INFRAPROJECTS LIMITED JAIPUR

Sunil Singh Gangwar
(Chairman & Managing Director)
DIN: 10501559

Place : Jaipur
Date : 14.11.2026

CURRENT INFRAPROJECTS PRIVATE LIMITED

A-27, BASANT VIHAR, VAISHALI MARG (WEST), PANCHYAWALA, JAIPUR, RAJASTHAN, INDIA, 302034
CIN: L45201RJ2013PTC044719, Ph No.: 9785001234, Email: accounts@currentifra.com

Notes on Financial Results:

1. The above unaudited financial results for the Half year ended 30th September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of **CURRENT INFRAPROJECTS LIMITED ("the Company")** in their meeting held on 14th November, 2026.

2. The above unaudited Financial Results for the Half year ended on 30th September, 2026 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable

3. In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above results have been reviewed by the Statutory Auditors of the Company for the half year ended September 30th, 2026.

4. The Company's primary business includes Services of EPC Works contract, Installation, Testing and commissioning Contracts, all kind of civil works, IT works, solar works, renewable energy works, AMC works, electrical testing laboratory, chartered engineers services and to deal in activities that are part of or incidental to any activity related thereto and accordingly this is the only segment as envisaged in Accounting Standard 17 'Segment Reporting' therefore disclosure for Segment reporting is not applicable.

5. As per MCA notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018 are exempted from compulsory requirement of adoption of IND-AS.

6. Earnings Per Share are calculated on weighted average of the Share Capital Outstanding during the half year/ period EPS is not annualised (As-20)

7. The balance of Trade Payables, Trade Receivables, Loans and Advances, Deposits, Current Liabilities etc. are considered as per books of account, pending confirmations and reconciliation. In the Opinion of the management, since the amount due to/ from these parties are fully payable/recoverable, no material difference is expected to arise at the time of settlement, requiring accounting effect as on 30-09-2026 except otherwise stated.

8. The Company had raised funds through its IPO during FY 2025-26. As the entire IPO proceeds were utilized before March 2026, there was no utilization of IPO funds during the reporting period.

9. Previous years/ period's figure has been regrouped/rearranged wherever necessary.

For & on behalf of the Board of Directors
Current Infraprojects Limited

CURRENT INFRAPROJECTS LIMITED JAIPUR

Sunil Singh Gangwar
(Chairman & Managing Director)
DIN: 10591559