



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

To the Board of Directors of SRM Contractors Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **SRM Contractors Limited** ('the Company') for the quarter ended 30 September 2025 and the year-to-date results for the period 1 April 2025 to 30 September 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, 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 the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 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 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. 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 prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally



accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement

For M/s Rohit Kc Jain & Co.

Chartered Accountants

FRN No. 020422N



CA Ritesh Wahal

(Partner)

M. No: 517197

UDIN: 25517197BMHZVN9242

Date: - 13-11-2025

Place: - Jammu

SRM CONTRACTORS LIMITED

FORMERLY KNOWN AS SRM CONTRACTORS (P) LIMITED

Regd. Office: SEC 3, NEAR BJP HEAD OFFICE, TRIKUTA NAGAR JAMMU 180012

CIN: U45400JK2008PLC002933

Telefax: 0191-2472729. Email: srmcontractors@gmail.com

**STATEMENT OF STANDALONE FINANCIALS RESULTS FOR THE QUARTER AND YEAR ENDED 30 SEP 2025**

(Figures in lakhs)

Particulars	Quarter ended 30 September 2025 (unaudited)	Quarter ended 30 Jun 2025 (unaudited)	Quarter ended 30 September 2024 (unaudited)	Half Year ended 30 September 2025 (unaudited)	Half Year ended 30 September 2024 (unaudited)	Year ended 31st March 2025 (audited)
Revenue from operations (gross)	19,152.10	14,309.34	9,524.67	33,461.45	14,946.38	52,659.39
Less: Excise Duty	-	-	-	-	-	-
Revenue from operations (net)	19,152.10	14,309.34	9,524.67	33,461.45	14,946.38	52,659.39
Other Income	122.72	159.28	87.10	281.99	184.84	666.51
1 Total Income (HII)	19,274.82	14,468.62	9,611.77	33,743.44	15,131.22	53,325.90
Expenses						
(a) Cost of materials consumed	13,721.23	10,148.84	6,493.66	23,870.07	9,763.78	37,877.29
(b) Purchase of Stock in Trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d) Employee benefits expenses	947.81	788.81	509.50	1,736.62	956.94	2,040.72
(e) Finance costs	162.25	131.12	159.11	293.37	371.02	746.53
(f) Depreciation and amortisation expenses	333.93	239.40	264.81	573.33	511.75	1,352.61
(g) Other expenses	1,639.35	1,314.40	1,001.90	2,953.75	1,729.38	4,616.26
2 Total Expenses	16,804.57	12,622.57	8,428.98	29,427.14	13,332.87	46,633.41
3 Profit before Tax	2,470.25	1,846.05	1,182.79	4,316.30	1,798.35	6,692.48
4 Tax Expense:						
(a) Current tax expense	494.05	369.21	297.72	863.26	452.64	1,683.83
(b) Deferred tax	31.83	170.88	-5.10	202.71	-12.36	-7.38
5 Profit after Tax	1,944.37	1,305.96	890.17	3,250.33	1,358.07	5,016.03
6 Other Comprehensive Income	-	-	-	-	-	-
7 Total Comprehensive Income (5+6)	1,944.37	1,305.96	890.17	3,250.33	1,358.07	5,016.03
8 Paid up equity share capital	2,294.42	2,294.42	2,294.42	2,294.42	2,294.42	2,294.42
9 Other Equity	-	-	-	-	-	-
10 Earning per equity share*:						
(1) Basic	8.47	5.69	3.88	14.17	5.92	21.86
(2) Diluted	8.47	5.69	3.88	14.17	5.92	21.86

Place- Jammu
Date-13-11-2025

For and on behalf of Board of Director:



Puneet Raj Singh
Managing Director
DIN-09740051

SRM CONTRACTORS LIMITED

FORMERLY KNOWN AS SRM CONTRACTORS (P) LIMITED

Regd. Office: SEC 3, NEAR BJP HEAD OFFICE, TRIKUTA NAGAR JAMMU 180012

CIN: U45400JK2008PLC002933

Telefax:0191-2472729. Email:srmcontractors@gmail.com



STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS ON 30 SEP 2025

(Figures in lakhs)

Particulars	AS AT 30.09.2025 (unaudited)	AS AT 31.03.2025 (audited)
ASSETS		
1 Non-current assets		
Property, Plant and Equipment	11,506.02	7,180.32
Investment Property	676.19	691.76
Financial Assets		
i) Investment	2,621.39	790.89
ii) Trade Receivable	-	59.36
iii) Other Financial Assets	267.63	7,202.65
Total Non Current Assets	15,071.23	15,924.97
2 Current Assets		
(a) Inventories	2,725.14	8,506.67
(b) Financial Assets		
(i) Trade receivables	187.66	3,861.81
(ii) Cash And Cash Equivalent	3,821.36	2,815.97
(iii) Other Bank Balances	8,634.04	6,479.35
(iv) Loans		201.52
v) Other Financial Assets	13,429.73	
(c) Other current assets	1,646.34	1,872.31
Total Current Assets	30,444.26	23,737.63
Total Assets	45,515.50	39,662.60
EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share capital	2,294.42	2,294.42
(b) Other Equity	27,588.19	24,337.86
Total Equity	29,882.60	26,632.28
3 Liabilities		
Non-Current Liabilities		
Financial Liabilities		
i) Borrowings	2,055.05	945.61
ii) Lease Liabilities	20.66	-
iii) Trade Payables	5,418.33	151.96
Deferred Tax Liabilities(Net)	243.77	41.07
Other Non-Current Liabilities	54.32	464.18
Total non current liabilities	7,792.12	1,602.82



4 Current liabilities		
Financial Liabilities		
i) Borrowings	3,870.74	2,678.93
ii) Lease Liabilities	11.14	-
iii) Trade Payables	-	6,610.07
iv) Other Financial Liabilities	-	151.56
Other Current Liabilities	2,662.13	298.33
Provisions	11.71	4.79
Provision of Tax (Net)	1,285.06	1,683.83
Total Current liabilities	7,840.78	11,427.50
Total Equity and liabilities	45,515.50	39,662.60

Place- Jammu
Date-13-11-2025

For and on behalf of Board of Directors


Puneet Pal Singh
Managing Director
DIN-09740051

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**STATEMENT OF STANDALONE CASH FLOWS AS ON 30 SEP 2025**

PARTICULARS		For the Year ended Sep 30, 2025	For the Year ended March 31, 2025
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax	4,316.30	6,692.48
		-	-
	Adjustments For :		
	Depreciation and amortization expenses	573.33	1,352.61
	Unrealised Gain/Loss Foreign Exchange	-	-
	Other Comprehensive Income	-	-
	Profit on sale of land	-0.94	-
	Finance Costs	293.37	-
	Interest received	-227.23	-
	Operating Profit before Working Capital Changes	4,954.82	8,045.10
	Taxes paid (Net)	-1,065.97	-1,683.83
		3,888.86	6,361.27
	Adjustments For Working Capital :		
	Increase/ Decrease in Inventories	5,781.53	-5,761.07
	Increase/ Decrease in Trade Receivables	3,733.51	-790.97
	Increase/ Decrease in other liabilities,financial liabilities and provisions	-6,770.48	-3,235.59
	Increase/ Decrease in Trade Payable & Others	-1,343.70	3,534.15
	Increase/ Decrease in Other Current Liabilities	2,363.80	-
	Increase in current Other Bank Balances	-2,154.69	-4,985.66
	Increase in current Other current assets	-41.67	-
	Cash generated From Operating Activities	5,457.15	-4,877.88
		-	-
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets	-4,899.04	-4,549.10
	Sale of fixed Assets	-	-
	Proceeds from Sale of land	16.51	-
	Increase in loan	201.52	-
	Interest Received	227.23	-
		-	-
	Investment in Subsidiary/ Associates Company	-1,830.50	-52.49
	Net Cash Generated from (used in) Investing Activities	-6,284.27	-4,601.59
		-	-
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Loan Given to Corporates	-	-
	Proceeds from issue of share	-	-
	Deferred Tax Liabilities (net)	202.71	9,114.21
	Unrealised Gain/Loss Foreign Exchange/Others	-	-
	Repayment/Proceeds for Loan	2,301.24	-1,254.57
	Finance Cost	-293.37	-
	Payment of Lease liability	31.80	-
	Other Non-Current Liabilities	-409.87	-
	Net Cash Generated from (used in) Financing Activities	1,832.51	7,859.64
		-	-
I	Total increase (decrease) in cash and cash equivalents during the year (A+B+C)	1,005.38	-1,619.83
II	Cash and cash equivalents at beginning of year	2,815.97	4,435.80
III	Cash and cash equivalents as at end of the year (I+II)	3,821.36	2,815.97
III	Cash and cash equivalents as at end of the year (I+II)		

Place- Jammu

Date-13-11-2025

For and on behalf of Board of Directors

Puneet Pal Singh
Managing Director
DIN-09740051

Notes to the Standalone Un-audited Financial Results:

1. The financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment thereafter.
2. The above standalone un-audited financial results for the quarter ended 30th September, 2025, were reviewed by the Audit Committee at the meeting held on 13th November, 2025 and approved by the Board of Directors and taken on record at the meeting held on 13th November, 2025.
3. The Statutory auditors have carried out a Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 of the above financial results for the quarter ended 30th September, 2025 and have issued an unmodified opinion on the above results.
4. As per Ind. AS. 108, the Company operates in single segment.
5. Figures for the previous periods have been regrouped and/or reclassified wherever necessary to confirm with the current period presentation.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

SRM CONTRACTORS LIMITED

PUNEET PAL SINGH
MANAGING DIRECTOR
DIN: 09740051



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

To the Board of Directors of SRM Contractors Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **SRM Contractors Limited** ('the Holding Company') and its subsidiaries and Joint Ventures namely SP Mangal Murti Entreprises private Limited , Loran valley Power Projects Private Limited , SAI SRM Projects , SRM Projects, ECI SRM Projects, SRM Rajinder Projects, Kapahi SRM projects, SRM RSB Projects (the Holding Company and its subsidiaries together referred to as 'the Group'), for the quarter ended 30 September 2025 and the consolidated year to date results for the period 1 April 2025 to 30 September 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 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 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. 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 Listing Regulations, to the extent applicable.





ROHITKC JAIN & CO

CHARTERED ACCOUNTANTS

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Our conclusion is not modified in respect of these matters.

The Statement includes the interim financial information of above mentioned subsidiaries, which have not been reviewed/audited by their auditors, whose interim financial information reflects :-

(Amount In Lakhs)

Particulars	Quarter ending 30 th September 2025	Year-to-date Period ended 30 th September 2025
Total Assets	6134.44	6134.44
Total Revenues	1478.58	1408.9
Net Profit After Tax	63.59	32.43
Total Comprehensive Profit	-	-

Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, are based solely on such unaudited/unreviewed interim financial information. According to the information and explanations given to us by the management, this interim financial information is not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For M/s Rohit Kc Jain & Co.
Chartered Accountants
FRN No. 020422N

CA Ritesh Wahal
(Partner)

M. No: 517197

UDIN: 25517197BMHZV08973



Date: 13-11-2025

Place : Jammu

Suite No. 11A-11B, Atma Ram House, 1 Tolstoy Marg, Connaught Place, New Delhi-110001

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SRM CONTRACTORS LIMITED

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**STATEMENT OF CONSOLIDATED FINANCIALS RESULTS FOR THE QUARTER AND YEAR ENDED 30 SEP 2025**

(Figures in lakhs)

Particulars	Quarter ended 30 September 2025 (unaudited)	Quarter ended 30 Jun 2025 (unaudited)	Quarter ended 30 September 2024 (unaudited)	Half Year ended 30 September 2025 (unaudited)	Half Year ended 30 September 2024 (unaudited)	Year ended 31st March 2025 (audited)
Revenue from operations (net)	20,622.097	14,239.655	9,524.67	34,861.752	15,011.38	52,812.93
Other Income	131.304	159.282	281.677	290.586	384.40	1,391.93
1 Total Income (I+II)	20,753.401	14,398.937	9,806.345	35,152.338	15,395.784	54,204.862
Expenses						
(a) Cost of materials consumed	9,549.231	9,520.068	6,495.261	19,069.299	9,824.91	38,011.54
(b) Purchase of Stock in Trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d) Employee benefits expenses	947.806	788.814	509.502	1,736.620	956.94	2,040.71
(e) Finance costs	162.248	131.119	159.105	293.366	371.02	746.53
(f) Depreciation and amortisation expenses	334.233	248.046	264.815	582.279	511.74	1,355.51
(g) Other expenses	7,188.768	1,889.742	1,001.902	9,078.510	1,729.38	4,616.82
2 Total Expenses	18,182.287	12,577.787	8,430.585	30,760.074	13,393.997	46,771.113
3 Profit before Tax	2,571.114	1,821.150	1,375.760	4,392.264	2,001.787	7,433.749
4 Tax Expense:						
(a) Current tax expense	531.331	375.462	346.279	906.793	502.60	1,939.60
(b) Deferred tax	31.826	170.880	-5.100	202.706	-12.36	-6.13
5 Profit after Tax	2,007.957	1,274.807	1,034.582	3,282.765	1,511.556	5,500.277
6 Other Comprehensive Income	-	-	-	-	-	-
7 Total Comprehensive Income (5+6)	2,007.957	1,274.807	1,034.582	3,282.765	1,511.556	5,500.277
8 Paid up equity share capital	2,294.420	2,294.420	2,294.420	2,294.420	2,294.420	2,294.420
9 Other Equity						
10 Earning per equity share*:						
(1) Basic	8.751	5.556	4.509	14.308	6.588	23.972
(2) Diluted	8.751	5.556	4.509	14.308	6.588	23.972

Place- Jammu

Date-13-11-2025

For and on behalf of Board of Directors

Puneet Pal Singh
 Managing Director
 DIN-09740061

SRM CONTRACTORS LIMITED

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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS ON 30 SEP 2025

(Figures in lakhs)

Particulars	AS AT 30.09.2025 (unaudited)	AS AT 31.03.2025 (audited)
ASSETS		
1 Non-current assets		
Property, Plant and Equipment	11,588.55	7,180.32
Investment Property	676.19	691.76
Financial Assets	-	-
i) Investment	1,901.26	790.88
ii) Trade Receivable	-	-
iii) Other Financial Assets	-	-
iv) Loan	78.95	-
Other Non Current Assets	371.36	-
Total Non Current Assets	14,616.30	8,662.96
2 Current Assets		
(a) Inventories	2,921.14	8,506.67
(b) Financial Assets		
(i) Trade receivables		3,921.17
(ii) Cash And Cash Equivalent	4,838.57	2,815.97
(iii) Other Bank Balances	8,634.04	6,479.35
(iv) Loans		201.52
v) Other Financial Assets	18,483.37	7,202.65
(c) Other current assets	2,156.52	1,872.31
Total Current Assets	37,033.63	30,999.63
Total Assets	51,649.93	39,662.60
EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share capital	2,294.42	2,294.42
(b) Other Equity	27,620.40	24,337.86
Total Equity	29,914.82	26,632.28
3 Liabilities		
Non-Current Liabilities		
Financial Liabilities		
i) Borrowings	2,055.05	945.61
ii) Lease Liabilities	20.66	-
iii) Trade Payables	-	-
iv) Other Financial Liabilities	14.36	-
Deferred Tax Liabilities(Net)	243.77	41.07
Other Non-Current Liabilities	250.32	464.18
Total non current liabilities	2,584.15	1,450.86
4 Current liabilities		
Financial Liabilities		
i) Borrowings	3,870.73	2,678.93
ii) Lease Liabilities	11.14	-
iii) Trade Payables	10,915.64	6,762.03
iv) Other Financial Liabilities	-	333.26
Other Current Liabilities	3,013.13	116.63
Provisions	11.71	4.78
Provision of Tax (Net)	1,328.61	1,683.83
Total Current liabilities	19,150.96	11,579.46
Total Equity and liabilities	51,649.93	39,662.60

Place- Jammu
Date-13-11-2025

For and on behalf of Board of Directors

Runeet Pal Singh
Managing Director
DIN-09740051



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**STATEMENT OF CONSOLIDATED CASH FLOWS AS ON 30 SEP 2025**

PARTICULARS		For the Year ended Sep 30, 2025	For the Year ended March 31, 2025
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax	4,392.26	7,433.75
		-	-
	Adjustments For :	-	-
	Depreciation and amortization expenses	582.28	1,355.51
	Unrealised Gain/Loss Foreign Exchange	-	-
	Other Comprehensive Income	-	-
	Profit on sale of land	-0.94	-
	Finance Costs	293.37	-
	Interest received	-227.23	-
	Operating Profit before Working Capital Changes	5,039.74	8,789.26
	Taxes paid (Net)	-1,109.50	-1,939.60
		3,930.24	6,849.65
	Adjustments For Working Capital :	-	-
	Increase/ Decrease in Inventories	5,585.53	-5,761.07
	Increase/ Decrease in Trade Receivables	3,921.17	-795.61
	(Decrease) / increase in other liabilities, financial liabilities and provisions	-667.19	223.83
	Increase/ Decrease in Trade Payable & Others	4,153.61	3,684.67
	Increase/ Decrease in Other Current Liabilities	2,896.28	-
	Increase in current Other Bank Balances	-2,154.69	-
	Increase in Other current assets	-82.69	-
	Increase and decrease in other financial assets	-11,280.72	-4,002.34
		-	-
	Cash generated From Operating Activities	6,301.53	199.14
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets	-4,990.51	-4,640.46
	Sale of fixed Assets	0.94	-
	Proceeds from Sale of land	15.57	-
	Increase/ Decrease in loan	-78.95	-
	Interest Received	227.23	-
		-	-
	Investment in Subsidiary/ Associates Company	-1,110.38	-52.49
	Increase/Decrease in other non current assets	-371.36	-
	Net Cash Generated from (used in) Investing Activities	-6,307.44	-4,692.95
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Loan Given to Corporates	-	-
	Proceeds from issue of share	-	9,114.21
	Deferred Tax Liabilities (net)	202.71	-
	Unrealised Gain/Loss Foreign Exchange/ Others	-	-
	Repayment/Proceeds for Loan	2,301.24	-1,254.57
	Finance Cost	-293.37	-
	Payment of Lease liability	31.80	-
	Other Non-Current Liabilities	-213.87	-
	Net Cash Generated from (used in) Financing Activities	2,028.51	7,859.64
I	Total increase (decrease) in cash and cash equivalents during the year (A+B+C)	2,022.59	3,365.83
II	Cash and cash equivalents at beginning of year	9,295.32	5,929.49
III	Cash and cash equivalents as at end of the year (I+II)	11,317.92	9,295.32
		-	-
		-	-

Place- Jammu

Date-13-11-2025

For and on behalf of Board of Directors

Puneet Pal Singh
Managing Director

DIN: 09740051

Notes to the Consolidated Un-audited Financial Results:

1. The financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment thereafter.
2. The above Consolidated un-audited financial results for the quarter ended 30th September, 2025, were reviewed by the Audit Committee at the meeting held on 13th November, 2025 and approved by the Board of Directors and taken on record at the meeting held on 13th November, 2025.
3. The Consolidated results include the result of the following entities: Subsidiary Companies and Joint Arrangements:
 - a) SP Mangal Murti Enterprises Private Limited (Wholly Owned Subsidiary)
 - b) Loran Valley Power Projects Private Limited (Subsidiary)
 - c) SAI SRM Projects
 - d) ECI SRM Projects
 - e) SRM Rajinder Projects
 - f) Kapahi SRM Projects
 - g) SRM RSB Projects
4. The Statutory auditors have carried out a Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 of the above financial results for the quarter ended 30th September, 2025, and have issued an unmodified opinion on the above results.
5. As per Ind. AS. 108, the Company operates in single segment.
6. Figures for the previous periods have been regrouped and/or reclassified wherever necessary to confirm with the current period presentation.
7. The Company has adopted proportionate consolidation for its Joint Control arrangement during the current financial year in accordance with Ind AS 111 – Joint Arrangements. Accordingly, the Company's share of assets, liabilities, income and expenses of the joint arrangement has been recognised in the financial statements on a proportionate basis.
8. In the last year cash & cash equivalents consider fixed deposit same as it is during the financial year.

Note in Result:- This year onwards company has adopted Consolidation of Jointly control Joint ventures as per the Ind AS.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
SRM CONTRACTORS LIMITED



PUNEET PAL SINGH
MANAGING DIRECTOR
DIN: 09740051