Dated: 26-05-2026

To,

The Manager,
Department of Corporate Services
BSE Limited
Floor 25, P.J. Towers,
Dalal Street, Mumbai – 400 001
BSE Scrip code – [544158]
Equity ISIN INE0R6Z01013

The General Manager,
Department of Corporate Services
The National Stock Exchange of India Limited
Plot No. C/1, G Block, Bandra Kurla complex,
Bandra, Mumbai – 400 051
NSE Scrip code – [SRM]

Sub.: :Outcome of the Board Meeting as per Regulation 30 of SEBI(Listing Obligations and Disclosure Requirements) Regulations 2015 held on 26.05.2026.

i. Submission of Audited Financial Results of the Company for the Quarter & Year ended 31st March, 2026.

ii. Appointment of Mr. Vijay Langoo as Internal Auditor of the Company for the financial year 2026-27.

iii. Appointed M/s Verma Khushwinder & Co., Cost Accountants as Cost Auditors of the Company for the financial year 2026-27.

Dear Sir/Madam,

(i) Approval of Audited Financial Statements for the Quarter & financial year ended 31st March, 2026;

Pursuant to Regulation 33(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audited Financial Statements (Standalone and Consolidated) consisting of Audited Balance Sheet, Statement of Profit & Loss, and Statement of Cash Flows together with the Notes to financial statements for the Quarter & Financial Year ended 31st March 2026,in compliance with the Indian Accounting Standards ("lnd-AS") have been reviewed by the Audit Committee on May14,2026 and placed before the Board of Directors in their meeting held today. The same are approved and taken on record by the Board. The Board did not recommend any dividend.

A copy of the said standalone and consolidated financial results, audit reports for standalone and consolidated financial results are enclosed as **Annexure-A**.

SRM CONTRACTORS LIMITED

(Formerly known as 'SRM CONTRACTORS PRIVATE LIMITED')
CIN: L45400JK2008PLC002933
Regd. Office: Sector-3, Near BJP Head Office, Trikuta Nagar, Jammu-180012
Telefax:0191 2472729. Email: srmcontractors@gmail.com;
GSTIN: 01AAMCS4397M1ZT

The audit reports are submitted with unmodified opinion(s) (free from any qualifications) and a declaration to that effect pursuant to regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure -B.**

(ii) Appointed Mr. Vijay Langoo as Internal Auditor of the company. Further the details as required under SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD-1/P/CIR/2023/123 dated 13th July, 2023 is enclosed as **Annexure -C.**

(iii) Appointed M/s Verma Khushwinder& Co., Cost Accountants as Cost Auditors of the company. Further the details as required under SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD-1/P/CIR/2023/123 dated 13th July, 2023 is enclosed as **Annexure -D.**

The Borad Meeting started at 10.00 A.M. and concluded at 11.30 A.M.

We request you to kindly take it on your record and acknowledge.

Thanking you,

For SRM Contractors Limited

Arun Mathur
Company Secretary and Compliance Officer
M.No: 36848

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INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF QUARTERLY AND ANNUAL STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTOR OF SRM CONTRACTORS LIMITED.

Opinion:

We have audited the accompanying Statement of Standalone Financial Results of **SRM Contractors Limited** (the "Company") for the quarter and year ended **March 31, 2026** (the "Statement"), being submitted by the Company pursuant to the requirement of **Regulation 33** of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").**

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and

(ii) presents a true and fair view, in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI), together with the ethical requirements that are relevant to our audit of the standalone financial results for the Quarter and Year ended March 31, 2026 under the provisions of the Act and the Rules thereunder. We have fulfilled our other ethical responsibilities in accordance with these requirements and the

ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results:

The Statement, which includes the standalone financial results, has been prepared on the basis of the related audited standalone financial statements. This Statement is the responsibility of the Company's Board of Directors and has been approved by them for issuance.

This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026, that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes:

- the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities.
- the selection and application of appropriate accounting policies.
- making judgments and estimates that are reasonable and prudent; and
- the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results for the quarter and year ended March 31st 2026:

Our objectives are to obtain reasonable assurance about whether the Standalone Financial results as a whole are free from material misstatement, whether due to fraud or error, and for issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with Standards of Auditing, We:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order for design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure if such disclosures are inadequate, to modify our opinion.
- Evaluate the overall presentation, structure, and content of the Standalone Financial Results, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user may be influenced. We consider quantitative materiality and qualitative factors in:

i. planning the scope of our audit work, and
ii. evaluating the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For M/s Rohit KC Jain & Co.
Chartered Accountants
FRN: 020422N



CA Ritesh Wahal
(Partner)
M. No.: 517197
UDIN: 26517197SGDTKZ8780
Date: 26.05.2026
Place: New Delhi

SRM CONTRACTORS LIMITED

FORMERLY KNOWN AS SRM CONTRACTORS (P) LIMITED
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STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

(Figures in lakhs)

Particulars	Figures as at 31st March, 2026	Figures as at 31st March, 2025
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	20,727.00	7,180.32
Capital Work in Progress	9.99	-
Investment Property	1,315.79	691.76
Other Intangible Assets	-	-
Financial Assets	-	-
i) Investments	8,119.38	790.88
ii) Trade Receivables	36.69	59.35
iii) Loans	-	-
iv) Other Financial Assets	-	-
Deferred Tax Assets (net)	-	-
Other-Non Current Assets	197.63	-
		-
	30,406.49	**8,722.32**
Current assets		
Inventories	4,611.21	8,506.67
Financial Assets	-	-
i) Investments	-	-
ii)Trade Receivables	3,769.77	3,861.81
iii)Cash and Cash Equivalents	2,501.72	2,815.97
iv)Other Bank Balances	9,095.57	8,562.62
v)Loans	-	-
vi)Other Financial Assets	15,763.88	5,320.90
Other Current Assets	2,759.52	1,872.31
	38,501.66	**30,940.28**
	-	-
TOTAL	**68,908.15**	**39,662.60**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	2,294.42	2,294.42
Other Equity	32,895.77	24,337.86
	35,190.19	**26,632.28**
Liabilities		
Non-Current liabilities		
Financial liabilities		
i) Borrowings	3,420.05	945.61
ii) Lease Liabilities	19.04	-
ii) Trade Payables	1,785.96	151.96
iii) Other Financial Liabilities	-	-
Provisions	-	-
Deferred Tax Liabilities (net)	454.07	41.07
Other Non-Current Liabilities	42.57	464.18
	5,721.69	**1,602.82**
Current liabilities		
Financial Liabilities		
i) Borrowings	9,645.32	2,678.93
ii) Lease Liabilities	9.73	-
iii) Trade Payables	14,854.77	6,610.07
iv) Other Financial Liabilities	-	151.56
Other Current Liabilities	877.95	298.33
Provisions	68.90	4.78
Provisions for tax (net)	2,539.59	1,683.83
	27,996.27	**11,427.50**
TOTAL	**68,908.15**	**39,662.60**

For and on behalf of the Board of Directors
SRM CONTRACTORS LTD.

PUNEET PAL SINGH
Managing Director
DIN: 09740051

PLACE : JAMMU
Date: 26.05.2026

SRM CONTRACTORS LIMITED

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STATEMENT OF STANDALONE FINANCIALS RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Figures in lakhs)

Sno.	Particulars	Quarter ended			Year ended	
		31-03-2026 (Audited)	31-12-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
	Income					
I.	Revenue from operations	31,214.86	20,294.86	22,668.94	84,971.17	52,659.39
	Other income	338.85	46.61	392.68	667.45	666.51
	Total Income	**31,553.71**	**20,341.47**	**23,061.62**	**85,638.62**	**53,325.90**
II.	**Expenses**					
	Cost of materials consumed	24,048.35	12,929.07	17,108.01	60,847.49	37,877.29
	Employee benefits expense	752.56	1,199.59	534.50	3,688.76	2,040.71
	Finance Costs	428.28	203.18	212.20	924.82	746.53
	Depreciation & Amortisation Expenses	531.73	506.48	547.01	1,611.55	1,352.61
	Other expenses	1,447.68	2,489.88	1,648.94	6,891.30	4,616.26
				-	-	-
	Total expenses	**27,208.59**	**17,328.20**	**20,050.66**	**73,963.93**	**46,633.41**
				-	-	-
III.	**Profit before exceptional items and tax (I-II)**	4,345.12	3,013.27	3,010.97	11,674.69	6,692.48
IV.	Exceptional items	-	-	-	-	-
V.	**Profit before tax (III-IV)**	**4,345.12**	**3,013.27**	**3,010.97**	**11,674.69**	**6,692.48**
VI.	**Tax expense:**			-	-	-
	(1) Current tax	859.07	981.45	757.56	2,703.77	1,683.83
	(2) Deferred tax	122.21	88.09	(7.38)	413.00	(7.38)
VII.	**Profit/(loss) for the period (V-VI)**	**3,363.84**	**1,943.74**	**2,260.79**	**8,557.91**	**5,016.03**
VIII.	Other Comprehensive Income	-	-	-	-	-
	Items that will not be reclassified to profit or loss	-	-	-	-	-
	Income tax relating to items that will not be reclassifed to profit or loss	-	-	-	-	-
IX.	**Total Comprehensive Income for the period (VII+VIII)**	**3,363.84**	**1,943.74**	**2,260.79**	**8,557.91**	**5,016.03**
	Earnings per share					
	(1) Basic	14.66	8.47	9.85	37.31	21.86
	(2) Diluted	14.66	8.47	9.85	37.31	21.86

For and on behalf of the Board of Directors
SRM CONTRACTORS LTD

PUNEET PAL SINGH
Managing Director
DIN: 09740051

PLACE : JAMMU
Date: 26.05.2026

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STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(Figures in lakhs)

	Particulars	31.03.2026 (audited)	31.03.2025 (audited)
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before tax	11,674.69	6,692.48
	Adjustments For :	-	-
	Depreciation and amortization expenses	1,611.55	1,352.61
	Unrealised Gain/Loss Foreign Exchange	-	-
	Other Comprehensive Income	-	-
	gain on sale of machinery/ vechile	(11.15)	-
	Profit on sale of land	-	-
	Finance Costs	924.82	-
	Interest received	(548.11)	-
	Insurance Claim	-	-
	Operating Profit before Working Capital Changes	**13,651.80**	**8,045.10**
	Taxes paid (Net)	(2,623.77)	7,430.38
		11,028.03	**15,475.48**
	Adjustments For Working Capital :	-	-
	Increase/ Decrease in Inventories	3,895.46	(5,761.07)
	Increase/ Decrease in Trade Receivables	114.71	(790.97)
	(Decrease) / increase in other liabilities, financial liabilities and provisions	768.32	(3,235.59)
	(Decrease) / increase in other Assets, financial Assets	(10,442.98)	-
	Increase/ Decrease in Trade Payable & Others	9,878.70	3,534.15
	Increase/ Decrease in Other Current Liabilities	158.01	-
	Increase in current Other Bank Balances	(532.95)	(4,985.66)
	Increase in Other assets	(1,164.84)	-
	Cash generated From Operating Activities	**13,702.46**	**4,236.33**
		-	-
B	**CASH FLOW FROM INVESTING ACTIVITIES**	-	-
	Purchase of fixed assets	(15,212.93)	(4,549.10)
	Insurance Claim	-	-
	Sale of fixed Assets	65.85	-
	Proceeds from Purchase/Sale of land	(624.03)	-
	Increase/ Decerese in loan	-	-
	Interest Received	548.11	-
	Increase in capital work in progress	(9.99)	-
	Investment in Subsidiary/Associates Company	(7,328.50)	(52.49)
	Net Cash Generated from (used in) Investing Activities	**(22,561.49)**	**(4,601.59)**
		-	-
C	**CASH FLOW FROM FINANCING ACTIVITIES**	-	-
	Loan Given to Corporates	-	-
	Proceeds from issue of share	-	-
	Deferred Tax Liabilities (net)	-	-
	Unrealised Gain/Loss Foreign Exchange/Others	-	-
	Repayment/Proceeds for Loan	9,440.83	(1,254.57)
	Finance Cost	(924.82)	-
	Payment of Lease liability	28.77	-
	Other Non-Current Liabilities	-	-
	Net Cash Generated from (used in) Financing Activities	**8,544.78**	**(1,254.57)**
		-	-
I	Total increase (decrease) in cash and cash equivalents during the year (A+B+C)	(314.25)	(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)	**2,501.72**	**2,815.97**

For and on behalf of the Board of Directors
SRM CONTRACTORS LTD

PUNEET PAL SINGH
Managing Director
DIN: 09740051

PLACE : JAMMU
Date: 26.05.2026

Notes to the Standalone Audited Financial Results:

1. The above financial results for the quarter ended 31st March, 2026, were reviewed by the Audit Committee at the meeting held on 14th May, 2026 and approved by the Board of Directors and taken on record at the meeting held on 26th May, 2026.
2. The Figures of the quarters ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter and the relevant financial financial year. The published YTD figures up to the end of third quarter of the relevant financial year were subject to Limited Review.
3. The Statutory Auditors have carried out audit of the above financial results for the quarter and financial year ended 31st March, 2026 and have issued an unmodified opinion.
4. The financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 ('Act') read with Rule 3 of the Companies (Indian Accounting Standards) Rules,2015 as amended.
5. As per Ind. AS. 108, the Company operates in single segment.
6. Previous periods' figures are regrouped to make them comparable with those of current period, wherever applicable.

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

PUNEET PAL SINGH
MANAGING DIRECTOR
DIN: 09740051

INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF QUARTERLY AND ANNUAL CONSOLIDATED FINANCIAL RESULTS

To the Board of Directors of SRM CONTRACTORS LIMITED.

Opinion:

We have audited the accompanying Statement of Consolidated Financial Results of **SRM Contractors Limited** (the "Company") and its subsidiaries (collectively referred to as the "Group"), for the quarter and year ended **March 31, 2026** (the "Statement"), being submitted by the Company pursuant to the requirement of **Regulation 33** of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").**

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements/financial results/financial information of the subsidiaries:

(i) includes the results of the following entities listed in Annexure-I;

(ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and

(iii) presents a true and fair view, in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI"), together with the ethical requirements that are relevant to our audit under the provisions of the Act and the Rules

thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Managements and Board of Directors' Responsibilities for the Consolidated Financial Results:

The preparation of this Statement, which includes the Consolidated Financial Results, is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Statement has been compiled from the audited interim condensed consolidated financial statements for the three months and year ended March 31, 2026.

This responsibility includes the preparation and presentation of the Consolidated Financial Results that present a true and fair view of the consolidated net profit and other-comprehensive income and other financial information of the Group, in accordance with Ind AS 34 prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, the safeguarding of the assets of the Group, and the prevention and detection of frauds and other irregularities; the selection and application of appropriate accounting policies; and making judgments and estimates that are reasonable and prudent.

In preparing the Consolidated Financial Results, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless management either intends to liquidate the entities or to cease operations, or has no realistic alternative but to do so. The respective Boards of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results for the quarter and period ended March 31st 2026:

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order for design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the overall presentation, structure, and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our

opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Perform procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial results and financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user may be influenced. We consider quantitative materiality and qualitative factors in:

i. planning the scope of our audit work, and
ii. evaluating the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control identified during the audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter:

We did not review the financial results of the Subsidiaries (SP Mangal Murti Enterprises Pvt Ltd, Loran Valley Power Projects Pvt Ltd, ECI SRM Projects, SRM Rajinder Projects, Kapahi SRM Projects, SRM RSB Projects) and Joint Ventures (SAI SRM Projects) included in the Consolidated Financial Results, whose financial results for the year ended 31st March,2026 are given in the Table below**.** The financial results of SP Mangal Murti Enterprises Pvt Ltd, Loran Valley Power Projects Pvt Ltd, ECI SRM Projects, SRM Rajinder Projects, Kapahi SRM Projects, SRM RSB Projects,

Rohit KC Jain & Co. Chartered Accountants FRN: 000422N Delhi

SAI SRM Projects have been reviewed by other auditors in accordance with SRE 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" and their report, vide which they have issued an unmodified conclusion, have been furnished to us by the Management and our conclusion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditors. Our conclusion is not modified in respect of the above matter.

Name of Entity	Relation	Total Income (in Lakhs)	PAT (in Lakhs)
SP Mangal Murti Enterprises Pvt Ltd.	Subsidiary	Nil	(12)
Loran Valley Power Projects Pvt Ltd.	Subsidiary	Nil	Nil
ECI SRM Projects	Subsidiary	1923.01	24.81
SRM Rajinder Projects	Subsidiary	14498.27	597.34
Kapahi SRM Projects	Subsidiary	157.42	2.26
SRM RSB Projects	Subsidiary	1779.27	63.16
SAI SRM Projects	Joint Venture	NA Being Joint Venture	0.62

For M/s Rohit KC Jain & Co.
Chartered Accountants
FRN: 020422N



CA Ritesh Wahal
(Partner)
M. No.: 517197
UDIN: 26517197VYDMJK6120
Date: 26.05.2026
Place: New Delhi

Annexure-|

List of Entities Included in the Consolidated Financial Statement:

Name of the Entity	**Relationship**
Maccaferri Infrastructure Pvt Ltd	Subsidiary
SP Mangal Murti Enterprises Pvt Ltd.	Subsidiary
Loran Valley Power Projects Pvt Ltd.	Subsidiary
ECI SRM Projects	Subsidiary
SRM Rajinder Projects	Subsidiary
Kapahi SRM Projects	Subsidiary
SRM RSB Projects	Subsidiary
SAI SRM Projects	Joint Venture

SRM CONTRACTORS LIMITED

FORMERLY KNOWN AS SRM CONTRACTORS (P) LIMITED
Regd. Office: SEC 3, NEAR BJP HEAD OFFICE, TRIKUTA NAGAR JAMMU 180012
CIN: L45400JK2008PLC002933
Telefax:0191-2472729. Email:srmcontractors@gmail.com

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

(Figures in lakhs)

Particulars	Figures as at 31st March, 2026	Figures as at 31st March, 2025
ASSETS		
Non-Current Assets		
Property, Plant & Equipment	21,570.90	7,268.78
Right of use Assets	89.39	-
Capital work-in-Progress	9.99	-
Investment Property	1,315.79	859.40
Other Intangible Assets	2,249.46	-
Financial Assets		
i) Investments	1,970.02	1,943.40
ii) Trade Receivables	36.69	-
iii) Loans	125.15	-
iv) Other Financial Assets	-	-
Deferred Tax Assets (net)	-	-
Other-Non Current Assets	218.11	-
	27,585.49	**10,071.58**
Current assets		
Inventories	5,443.26	8,506.67
Financial Assets	-	-
i) Investments	-	-
ii)Trade Receivables	9,200.96	3,925.81
iii)Cash and Cash Equivalents	6,859.49	2,815.97
iv)Other Bank Balances	11,547.79	6,479.35
v)Loans	-	-
vi)Other Financial Assets	31,383.30	7,404.15
Other Current Assets	7,434.60	1,559.75
	71,869.39	**30,691.70**
TOTAL	**99,454.88**	**40,763.28**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	2,294.42	2,294.42
Other Equity	34,815.58	25,259.75
	37,110.00	**27,554.17**
Non Controling Interests	4,179.97	
Total Equity	**41,289.98**	**27,554.17**
Non-Current liabilities		
Financial liabilities		
i) Borrowings	9,631.06	1,409.79
ii) Lease Liabilities	92.16	-
ii) Trade Payables	1,785.96	-
iii) Other Financial Liabilities	110.00	-
Provisions	-	-
Deferred Tax Liabilities (net)	448.73	42.31
Other Non-Current Liabilities	792.65	-
	12,860.56	**1,452.11**
Current liabilities		
Financial Liabilities		
i) Borrowings	3,715.84	2,678.93
ii) Lease Liabilities	35.65	-
ii) Trade Payables	34,523.69	6,820.71
iii) Other Financial Liabilities	-	-
Other Current Liabilities	3,218.40	-
Provisions	168.00	2,257.36
Provision for tax	3,642.77	-
	45,304.34	**11,757.00**
TOTAL	**99,454.88**	**40,763.28**

For and on behalf of the Board of Directors
SRM CONTRACTORS LTD



PUNEET PAL SINGH
Managing Director
DIN: 09740051

PLACE : JAMMU
Date: 26.05.2026

SRM CONTRACTORS LIMITED

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STATEMENT OF CONSOLIDATED FINANCIALS RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Figures in lakhs)

Sno.	Particulars	Quarter ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Income					
I.	Revenue from operations	44,574.57	23,121.00	22,757.48	1,02,557.33	52,812.93
	Other income	535.89	48.31	669.75	874.79	1,391.93
	Total Income	**45,110.46**	**23,169.31**	**23,427.23**	**1,03,432.11**	**54,204.86**
II.	**Expenses**					
	Cost of materials consumed	35,091.00	9,737.92	17,181.13	63,898.21	38,011.54
	Employee benefits expense	1,097.02	1,381.83	532.05	4,215.47	2,040.71
	Finance Costs	441.24	212.54	212.20	947.15	746.53
	Depreciation & Amortisation Expenses	552.41	519.36	549.90	1,654.05	1,355.51
	Other expenses	948.37	7,591.81	1,649.18	17,618.70	4,616.82
	Total expenses	**38,130.04**	**19,443.47**	**20,124.45**	**88,333.58**	**46,771.11**
III.	**Profit before exceptional and extraordinary items and tax (I+II)**	6,980.42	3,725.84	3,302.77	15,098.53	7,433.75
IV.	Exceptional items					
V.	**Profit before tax (III-IV)**	**6,980.42**	**3,725.84**	**3,302.77**	**15,098.53**	**7,433.75**
VI.	**Tax expense:**					
	(1) Current tax	1,494.31	1,167.36	901.08	3,568.46	1,939.60
	(2) Deferred tax	77.65	148.84	(6.13)	429.20	(6.13)
	(3) Income tax of previous year	(0.92)			(0.92)	
VII.	**Profit/(loss) for the period (V-VI)**	**5,409.38**	**2,409.65**	**2,407.82**	**11,101.80**	**5,500.28**
VIII.	Share of Profit/ (Loss) of Joint Venture	0.42	0.40		0.62	
IX.	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
	Income tax relating to items that will not be reclassifed to profit or loss					
X	**Total Comprehensive Income for the period (VII+VIII+IX)**	**5,409.80**	**2,410.05**	**2,407.82**	**11,102.41**	**5,500.28**
	Earnings per share					
	(1) Basic	23.58	10.50	10.49	48.39	23.97
	(2) Diluted	23.58	10.50	10.49	48.39	23.97

For and on behalf of the Board of Directors
SRM CONTRACTORS LTD

PUNEET PAL SINGH
Managing Director
DIN-09740051

PLACE : JAMMU
Date: 26.05.2026

SRM CONTRACTORS LIMITED

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CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(Figures in lakhs)

	Particulars	31.03.2026 (audited)	31.03.2025 (audited)
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before tax	15,098.53	7,433.75
	Adjustments For :	-	-
	Depreciation and amortization expenses	1,654.05	1,355.51
	Other Comprehensive Income	-	-
	Profit on sale of assets	(17.15)	-
	Finance Costs	947.15	746.53
	Interest received	(687.10)	(626.21)
		-	-
	Operating Profit before Working Capital Changes	**16,995.50**	**8,909.58**
	Taxes paid (Net)	(1,216.00)	(1,939.60)
		15,779.50	**6,969.97**
	Adjustments For Working Capital :	**-**	-
	Increase/ Decrease in Inventories	3,063.40	(5,761.07)
	Increase/ Decrease in Trade Receivables	(5,311.84)	(795.61)
	(Decrease) / increase in provisions, other liabilities	1,129.04	223.83
	Increase/ Decrease in Trade Payable & Others	29,488.94	3,684.67
	Increase/ Decrease in Other Current Liabilities	-	-
	Increase in current Other Bank Balances	(5,068.44)	(4,985.66)
	Increase in Other current assets	-	-
	Increase and decrease in other financial assets	(29,853.99)	(4,002.34)
	Cash generated From Operating Activities	**9,226.61**	**(4,666.20)**
		-	-
B	**CASH FLOW FROM INVESTING ACTIVITIES**	**-**	-
	Purchase of fixed assets	(15,939.03)	(4,640.46)
	Purchase of ROU Asset	(89.39)	-
	Purchase of Capital WIP	(9.99)	-
	Purchase of Intangible assets	(2,249.46)	-
	Sale of fixed Assets	-	-
	Proceeds from Sale/ Purchase of land	(456.40)	-
	Increse/ Decrease in loan	(125.15)	-
	Interest Received	687.10	626.21
	Investment in Subsidiary/Associates Company	(26.62)	(52.49)
	Profit from joint venture	0.62	-
	Net Cash Generated from (used in) Investing Activities	**(18,208.31)**	**(4,066.74)**
		-	-
C	**CASH FLOW FROM FINANCING ACTIVITIES**	**-**	-
	Loan Given to Corporates	**-**	**-**
	Proceeds from issue of share	-	9,114.21
	Deferred Tax Liabilities (net)	406.42	-
	Unrealised Gain/Loss Foreign Exchange/Others	-	-
	Repayment/Proceeds for Loan	9,258.18	(1,254.57)
	Finance Cost	(947.15)	(746.53)
	Payment of Lease liability	127.81	-
	NCI (Non Controlling Interest)	4,179.97	-
	Net Cash Generated from (used in) Financing Activities	**13,025.22**	**7,113.11**
		-	-
I	Total increase (decrease) in cash and cash equivalents during the year (A+B+C)	4,043.52	(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)	**6,859.49**	**2,815.97**

For and on behalf of the Board of Directors
SRM CONTRACTORS LTD.

PUNEET PAL SINGH
Managing Director
DIN: 09740051

PLACE : JAMMU
Date: 26.05.2026

Notes to the Consolidated audited Financial Results:

1. The above Consolidated financial results for the quarter ended 31st March, 2026, were reviewed by the Audit Committee at the meeting held on 14th May, 2026 and approved by the Board of Directors and taken on record at the meeting held on 26th May, 2026.
2. The Figures of the quarters ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter and the relevant financial financial year. The published YTD figures up to the end of third quarter of the relevant financial year were subject to Limited Review.
3. The above results comprise the results of SRM Contractors Limited (Parent Company), subsidiary companies, (Parent Company and it's subsidiaries together referred as "the Group"). The Statutory Auditors have carried out audit of the above financial results for the quarter and financial year ended 31st March, 2026 and have issued an unmodified opinion.
    a) SP Mangal Murti Enterprises Private Limited (Wholly Owned Subsidiary)
    b) Loran Valley Power Projects Private Limited (Subsidiary)
    c) Maccaferri Infrastructure Private Limited (Subsidiary)
    d) ECI SRM Projects (Subsidiary)
    e) SRM Rajinder Projects (Subsidiary)
    f) Kapahi SRM Projects (Subsidiary)
    g) SRM RSB Projects (Subsidiary)
    h) SAI SRM Projects (Joint Ventures)
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 31st March, 2026, and have issued an unmodified opinion on the above results.
5. The financial results of the Group have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 ('Act') read with Rule 3 of the Companies (Indian Accounting Standards) Rules,2015 as amended.
6. As per Ind. AS. 108, the Company operates in single segment.
7. Previous periods' figures are regrouped to make them comparable with those of current period, wherever applicable.

Note: From this period, we considered joint venture as subsidiaries due obtain control over joint venture in accordance with Ind AS:28

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

PUNEET PAL SINGH
MANAGING DIRECTOR
DIN: 09740051

Annexure - B

Dated: 26-05-2026

To,

The Manager,
Department of Corporate Services
BSE Limited
Floor 25, P.J. Towers,
Dalal Street, Mumbai – 400 001
BSE Scrip code – [544158]
Equity ISIN INE0R6Z01013

The General Manager,
Department of Corporate Services
The National Stock Exchange of India Limited
Plot No. C/1, G Block, Bandra Kurla complex,
Bandra, Mumbai – 400 051
NSE Scrip code – [SRM]

Sub: Declaration pursuant to Reg.33 (3) (d) of SEBI (LODR) Regulations, 2015 – in respect of Audit Report with unmodified opinion for the Audited Financial Results (Standalone& Consolidated) for the year ended March 31, 2026.

Dear Sir/Madam,

We hereby declare that the Statutory Auditors of the Company, **M/s. Rohit KC Jain & Co. (Chartered Accountants), (Firm Registration Number: 020422N)**, have issued an unmodified opinion on the Audited Financial Results of the Company for the Year ended March 31, 2026, which have been approved by the Board of Directors at their meeting held today i.e. May, 26, 2026. We request you to take the same on the record.

Thanking You

For SRM Contractors Limited

Puneet Pal Singh
Managing Director
DIN: 09740051

SRM CONTRACTORS LIMITED

(Formerly known as 'SRM CONTRACTORS PRIVATE LIMITED')
CIN: L45400JK2008PLC002933
Regd. Office: Sector-3, Near BJP Head Office, Trikuta Nagar, Jammu-180012
Telefax:0191 2472729. Email: srmcontractors@gmail.com;
GSTIN: 01AAMCS4397M1ZT

Annexure -C

S.No.	Disclosure Requirement	Details
1	**Reason for Change/ Appointment**	Appointment of Mr. Vijay Langoo as Internal Auditor of the Company for the Year 2026-27 as per the requirement of Sec. 138 of the Companies Act, 2013 and Listing Regulations.
2	**Date of Appointment and Term of Appointment**	Date of appointment is 26/05/2026. The term of appointment will be for one year.
3	**Brief Profile**	Mr. VijayLangoo had completed his B.Sc. from Kashmir University in the year 1992. He than started working in a Industrial Unit at Bari Brahmana Jammu as a Accounts officer. He has working experience of more than 35 years for handling various accounts related works and has over a decade of experience in handling Internal Audits as well.

Annexure - D

S.No.	Disclosure Requirement	Details
1	**Reason for Change/ Appointment**	Appointment of Mr. Khushwinder Verma from M/s Verma Khushwinder& Co. as Cost Auditor of the Company for the Year 2026-27 as per the requirement of Sec. 148(3) of the Companies Act, 2013 and Listing Regulations.
2	**Date of Appointment and Term of Appointment**	Date of appointment is 26/05/2026. The term of appointment will be for one year.
3	**Brief Profile**	Verma Khushwinder& Co is partnership firm from August '2013, Lead partner Mr. Khushwinder Verma is the Fellow member of the **Institute of Cost Accountants of India** and in practice from August 1993. He is the registered Insolvency Professional with IBBI. He is Qualified Registered Independent Director. His expertise in the field of Cost Audit, Cost Control, Management Accounting and Cost Accountancy.