CMI/CS/2026-27/ **September 14, 2026**

BSE Corporate Compliance & Listing Centre
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
MUMBAI-400001

Listing Department
National Stock Exchange of India
Exchange Plaza', Bandra Kurla Complex,
MUMBAI-400051

BSE Scrip Code: 517330/ NSE Scrip Code: CMICABLES

Sub: Announcement pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

Sir,

As informed earlier vide our intimation dated August 03, 2023 regarding the initiation of corporate insolvency resolution process ("CIRP") in the case of CMI Limited ("the Company") under Section 7 of The Insolvency and Bankruptcy Code, 2016, filed by the Financial Creditor Canara bank and initiating the Corporate Insolvency Resolution Process under Insolvency and Bankruptcy Code, 2016 ("IBC").

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, we wish to inform that the Board of Directors of the Company (Power Suspended) at its meeting held today i.e. 14th September, 2026, upon authorisation of Resolution Professional of the Company has, inter alia, approved Unaudited Financial Results together with the Limited Review Report thereon by the Auditors for the quarter and half year ended 30th September, 2025 and the same is enclosed as Annexure-1.

The Meeting commenced at 02:00 P.M. and concluded at 04:30 P.M.

This is for your information and record.

Thanking you,

For CMI LIMITED

TANYA DUA
Digitally signed by TANYA DUA
Date: 2026.09.14 16:35:25 +05'30'

TANYA

COMPANY SECRETARY

CMI LIMITED

STATEMENT OF ASSETS & LIABILITIES HALF YEAR ENDED 30TH SEPTEMBER, 2025

(All amounts in Indian Rupees Lakhs unless otherwise stated)

S No	Particulars	As at 30th September 2025 Unaudited	As at 31st March 2025 Audited
	ASSETS		
I	**Non-current assets**		
	(a) Property, plant and equipment	10,902.88	11,337.58
	(b) Capital work in progress	287.09	287.09
	(c) Right of Use Assets	62.26	-
	(d) Investment Property	245.91	246.16
	(e) Other Intangible assets	-	-
	(f) Financial assets		
	(i) Investments	0.03	0.03
	(ii) Loans	-	(0.70)
	(iii) Other non-current financial assets	-	-
	(g) Deferred tax assets (net)	8,530.33	8,530.33
	(h) Other non-current assets	272.40	282.28
		20,300.89	**20,682.77**
II	**Current assets**		
	(a) Inventories	736.31	973.14
	(b) Financial assets		
	(i) Trade receivables	5,435.59	5,438.39
	(ii) Cash and cash equivalents	13.97	13.81
	(iii) Other bank balances	19.16	11.48
	(iv) Loans	122.39	122.39
	(v) Other current financial assets	-	-
	(c) Current tax assets (net)	46.64	43.69
	(d) Other current assets	2,920.45	3,032.45
		9,294.52	**9,635.35**
	TOTAL ASSETS	**29,595.40**	**30,318.12**
	EQUITY AND LIABILITIES		
III	**EQUITY**		
	(a) Equity Share Capital	1,603.07	1,603.07
	(b) Other Equity	(16,863.91)	(16,247.28)
	Total equity	**(15,260.84)**	**(14,644.21)**
	LIABILITIES		
IV	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	153.98	153.98
	(ii) Lease Liabilities	99.47	119.98
	(b) Provisions	13.83	16.64
		267.28	**290.60**
V	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	37,966.62	37,958.94
	(ii) Lease Liabilities	8.92	2.48
	(iii) Trade payables		
	- total outstanding dues to micro enterprises & small enterprises	253.41	253.41
	- total outstanding dues of creditors other than above	3,157.81	3,320.95
	(iv) Other financial liabilities	2,987.11	2,929.46
	(b) Other current liabilities	215.09	206.48
	(c) Provisions	-	-
	(d) Current tax liabilities (net)	-	-
		44,588.97	**44,671.72**
	TOTAL LIABILITIES	**44,856.24**	**44,962.32**
	TOTAL EQUITY AND LIABILITIES	**29,595.40**	**30,318.12**

Deepak Maini
(Insolvency Professional)
Reg. No.:IBBI/IPA-001/IP-P00676/2017-2018/11149
E-Mail Id: deepak.maini@insolvencyservices.in
Ph. No.: 0124-4729400
Address: C-100, Sector-2, Noida, U.P.-201301

For and behalf of Board

Amit Jain
Chairman-cum Managing Director (Power Suspended)
DIN-00041300

Date : 14-09-2026
Place : New Delhi

Deepak Maini
Resolution Professional
CMI LIMITED
(Reg. No. IBBI/IPA-001/IP-P00676/2017-2018/11149)

CMI LIMITED

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

(All amounts in Indian Rupees Lakhs unless otherwise stated)

Particulars	Half Year Ended 30th September 2025 Unaudited	Half Year Ended 30th September 2024 Unaudited
Cash flow from operating activities		
Profit/ (Loss) before tax	**(607.40)**	**(633.26)**
Adjusted for:		
Depreciation and amortization expense	372.70	392.88
(Profit)/Loss on sale of property, plant and equipment	-	-
Deferred Employee Cost & Fair Value FVOCI Equity Adjustments	-	-
Rental Income	(20.08)	-
Interest expense	21.80	48.89
Interest income	(0.30)	17.14
Operating profit/ (loss) before working capital changes	**(233.29)**	**(174.35)**
Movements in working capital:		
Decrease/(increase) in trade receivables	2.80	3.30
Decrease/(increase) in inventories	236.83	352.87
Decrease/(increase) in other Current assets	112.00	104.91
(Decrease)/increase in trade payables and other liabilities	(96.88)	(241.50)
(Decrease)/increase in other provisions	-	-
Cash generated from/ (used in) operations	**21.46**	**45.24**
Excess/(short) provision for taxes of earlier years	-	-
Direct Taxes Paid	(2.95)	
Net cash flow from/(used in) operating activities (A)	**18.51**	**45.24**
Cash flows from investing activities		
Purchase of property, plant and equipment, including intangible assets,	-	(5.92)
Proceeds from disposal of property, plant and equipment	-	-
Decrease/(increase) in Other Bank Balance	(7.68)	-
Decrease/(increase) in other non-current assets	9.88	-
Decrease/(increase) in Provision	(2.82)	-
Decrease/(increase) in other non curent financial assets	(0.70)	-
Rental Income	20.08	-
Interest Income	0.30	(17.14)
Net cash flow from/ (used in) investing activities (B)	**19.07**	**(23.07)**
Cash flow from financing activities		
Proceeds/(Repayment) of long-term borrowings (Net)	-	(330.87)
Proceeds/(Repayment) of short-term borrowings (Net)	7.68	330.87
Payment of Lease Liabilities	(23.31)	-
Proceeds from issue of Equity Share Capital (Including Premium)	-	-
Interest paid	(21.80)	(48.89)
Net cash flow from / (used in) financing activities (C)	**(37.43)**	**(48.89)**
Net increase/(decrease) in cash and cash equivalents (A + B +C)	0.15	(26.72)
Cash and cash equivalents at the beginning of the year	13.81	632.48
Cash and cash equivalents at the end of the year	**13.97**	**605.76**
Components of cash and cash equivalents		
Balances with banks:		
-In current accounts	13.89	490.71
-In unpaid dividend accounts	-	114.97
-In deposit accounts	-	-
Cash in hand	0.09	0.09
Total cash and cash equivalents	**13.97**	**605.76**

Note :

I. The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7 'Statement of Cash Flows'.

II. Amounts shown in '-'ve / brackets, represent Cash Outflow.

III. Previous Year's Figures have been regrouped and rearranged whenever necessary.

Deepak Maini
(Insolvency Professional)
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Address: C-100, Sector-2, Noida, U.P.-201301

For and behalf of Board

Amit Jain
Chairman-cum Managing Director (Power Suspended)
DIN-00041300

Date : 14-09-2026
Place : New Delhi

Deepak Maini
Resolution Professional
CMI LIMITED
(Reg. No. IBBI/IPA-001/IP-P00676/2017-2018/11149)

CMI LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(All amounts in Indian Rupees Lakhs unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025 Unaudited	30.06.2025 Unaudited	30.09.2024 Unaudited	30.09.2025 Unaudited	30.09.2024 Unaudited	31.03.2025 Audited
1	a) Revenue from Operations	1,495.68	1,380.25	3,013.22	2,875.93	4,574.44	5,746.22
	b) Other Income	4.30	18.13	40.15	22.42	58.92	61.48
	Total Income	**1,499.98**	**1,398.37**	**3,053.36**	**2,898.35**	**4,633.36**	**5,807.70**
2	**Expenses**						
	a) Cost of Raw Materials Consumed	1,532.26	1,238.70	2,909.18	2,770.96	4,459.79	5,361.48
	b) Purchase of Stock-in-Trade	-	-	-	-	-	-
	c) Change in Inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
	d) Employee Benefits Expenses	90.67	65.53	180.10	156.20	269.86	326.76
	e) Finance Costs	18.37	3.43	48.89	21.80	54.02	86.24
	f) Depreciation and amortisation Expenses	186.24	186.20	392.88	372.45	589.25	794.73
	g) Other Expenses	151.32	33.01	155.58	184.33	245.37	341.65
	Total Expenses	**1,978.86**	**1,526.89**	**3,686.62**	**3,505.75**	**5,618.28**	**6,910.85**
3	**Profit/(Loss) before exceptional and extra ordinary items and tax**	**-478.88**	**-128.51**	**-633.26**	**-607.40**	**-984.92**	**-1,103.15**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) before extra ordinary items and tax**	**-478.88**	**-128.51**	**-633.26**	**-607.40**	**-984.92**	**-1,103.15**
	Extra Ordinary Items	-	-	-	-	-	-
6	**Profit/(Loss) before Tax**	**-478.88**	**-128.51**	**-633.26**	**-607.40**	**-984.92**	**-1,103.15**
7	Tax Expense:						
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-	-
	Total Tax expenses	-	-	-	-	-	-
8	**Net Profit/(Loss) for the Period**	**-478.88**	**-128.51**	**-633.26**	**-607.40**	**-984.92**	**-1,103.15**
9	Other Comprehensive Income/(Loss)						
	a) Items that will not be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-	-
	b) Items that will not be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-	-
	Other Comprehensive Income/(Loss) for the Period: (Net of tax)	-	-	-	-	-	-
10	**Total Comprehensive Income for the Period (Net of tax)**	**-478.88**	**-128.51**	**-633.26**	**-607.40**	**-984.92**	**-1,103.15**
11	**Paid-up equity share capital (Face value Rs. 10/- each)**	**1,602.74**	**1,602.74**	**1,602.74**	**1,602.74**	**1,602.74**	**1,602.74**
12	**Other Equity**	-	-	-	-	-	**-16,247.28**
13	**Earning per equity share (EPS) (not annualised)**						
	a) Basic (Rs.)	**-0.30**	**-0.08**	**-0.40**	**-0.38**	**-0.61**	**-0.69**
	b) Diluted (Rs.)	**-0.30**	**-0.08**	**-0.40**	**-0.38**	**-0.61**	**-0.69**

For and behalf of Board

Amit Jain
Chairman-cum Managing Director (Power Suspended)
DIN-00041300

Date : 14-09-2026
Place : New Delhi

Deepak Maini
(Insolvency Professional)
Reg. No.:IBBI/IPA-001/IP-P00676/2017-2018/11149
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Deepak Maini
Resolution Professional
CMI LIMITED
(Reg. No. IBBI/IPA-001/IP-P00676/2017-2018/11149)

NOTES TO THE FINANCIAL RESULTS

1. The Company has informed vide announcement dated August 03, 2023, the Hon'ble National Company Law Tribunal, Delhi Bench, ("NCLT") vide its order dated July 28, 2023 ("Order"), pronounced on August 01, 2023, has admitted the application filed by Canara Bank ("Financial Creditor") under Section 7 of the Insolvency and Bankruptcy Code, 2016, read with rules and regulations framed thereunder ("the Code").

   Furthermore, the Hon'ble National Company Law Tribunal, Delhi Bench, ("NCLT") has also approved the appointment of Mr. Deepak Maini as the Interim Resolution Professional/Resolution Professional ("IRP/RP") to conduct the CIRP of the Company admitted under section 7 of the Insolvency and Bankruptcy Code 2016.

   During CIRP, the power of the board is suspended as per the Insolvency and Bankruptcy Code, 2016, and the company operates under the guidance and direction of the Resolution Professional.

2. The above unaudited financial results for the quarter and half year ended 30th September, 2025 have been approved by the Board of Directors of the Company (Power Suspended) as per the provision of the Insolvency and Bankruptcy Code, 2016 on 14th September, 2026, upon authorization of Mr. Deepak Maini, Resolution Professional of the Company.

3. The Statutory Auditors have carried out Limited Review of the Unaudited financial results of the Company for the Quarter and half year ended September 30, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

4. These financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

5. There is no separate reporting segment as per the Indian Accounting Standard (Ind-AS 108) on segment reporting.

6. Figures are rounded off to nearest rupees in lakhs. Components may not add up to their respective totals due to rounding off numbers to rupees lakhs.

7. Previous year / periods figures have been regrouped / reclassified, wherever necessary.

The above financial results of the Company are available on the Company's website www.cmilimited.in and also at www.bseindia.com and www.nseindia.com

For and behalf of Board

CMI LIMITED

Amit Jain
Chairman-cum Managing Director (Power Suspended)
DIN-00041300

Deepak Maini
(Insolvency Professional)
Reg. No.:IBBI/IPA-001/IP-P00676/2017-2018/11149
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Deepak Maini
Resolution Professional
CMI Limited
(Reg. No. IBBI/IPA-001/IP-P00676/2017-2018/11149)

Date: 14.09.2026
Place: New Delhi

KUMAR PRAMOD & ASSOCIATES
CHARTERED ACCOUNTANTS
B-1/10, Lower Ground Floor, Hauz Khas, New Delhi-110016,
Ph.: 011-35569136, 011- 41570133, Call: +91 9810276808
veriety.financial@gmail.com, veriety_financial@yahoo.com

Letter/Certificate No.: KPA/2026-27/20

To,

The Resolution Professional
CMI Limited
New Delhi

LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS OF CMI LIMITED ("THE COMPANY") FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025, WHILE THE COMPANY IS UNDER CORPORATE INSOLVENCY RESOLUTION PROCESS PURSUANT TO THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC)

Dear Sir,

1. SCOPE OF REVIEW

We have reviewed the accompanying statement of unaudited financial results of CMI Limited for the quarter and half year ended on 30th September 2025 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Our review was limited to this specific document as initiated by us for identification.

2. RESPONSIBILITY AND ACCOUNTING FRAMEWORK

This statement, which is the responsibility of the Resolution Professional of the Company, has not been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended. Rather, it has been prepared in accordance with the accounting principles generally accepted in India under Rule 7 of the Companies (Accounts) Rules, 2014. Our responsibility is to issue a report on these financial statements based on our review.

3. NATURE OF REVIEW PROCEDURES

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 (ICAI). 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.

Kumar Pramod & Associates
New Delhi
Chartered Accountants

4. MATTERS REQUIRING DISCLOSURE AND ACCOUNTING TREATMENT

Based on our review conducted as above, we have noted following matters requiring attention in the accompanying statement of unaudited financial results, which are required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

A. GOING CONCERN CONCEPT

(a) Accumulated Losses and Erosion of Net Worth

The accumulated losses of the company at the close of 30th September 2025 amounting to Rs.16,863.91 lakhs as against which the paid-up capital of the company is Rs.1,603.07 Lakhs. The losses have totally eroded the net worth of the company. The company has been incurring continued losses for the past many years, which raises significant concerns regarding the going concern assumption.

(b) Non-Compliance with IND AS Disclosure

The Company is under corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016 (IBC). The financial Statements are prepared in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and not IND AS.

(c) Contingent Liabilities - Tax Matters

Liabilities may arise under litigation with the income tax department, TDS disputes and GST department. These could not have been ascertained and calculated due to details not being available with us, in accordance with applicable provisions of the Income Tax Act, 1961, and the GST Act, 2017.

(d) Fixed Assets Valuation

The fixed assets register is not available. Hence, the value is taken at book value as balance brought forward from previous years and need physical verification report for the same.

(e) Bank and Investment Confirmations

Confirmation of loan account, bank account and investments are not available, and account balances are subject to reconciliation and verification with third parties.

(f) Inventory Valuation

Quantitative details of stock are not available; however, the value of stock is taken at book value as balance brought forward from previous years.

(g) Confirmations and Valuations

Reconciliations, valuations, (including Property, Plant and Equipment (PPE), inventories, trade receivables, and trade payables) were not made available for our review.

(h) Litigation Matters

Pending litigations have not been independently verified by the auditor. Adequate disclosure regarding legal proceedings and probable outcomes should be made by management in accordance with IND AS 37 (Provisions, Contingent Liabilities and Contingent Assets).

Kumar Pramod & Associates
New Delhi
Chartered Accountants

B. AUDITOR'S DISCLAIMER

Due to the Company being under Corporate Insolvency Resolution Process pursuant to the Insolvency and Bankruptcy Code, 2016 ("IBC") and matters described in Section 4(A) above, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

For Kumar Pramod & Associates
Chartered Accountants
Firm Registration Number 011784N

Kumar Pramod & Associates
New Delhi
Chartered Accountants

CA Pramod Kumar Gupta
(Partner)
Membership No. 090445

UDIN : 26090445XDMMZS6808

Date : 14-09-2026
Place : New Delhi