November 13, 2026

To,
BSE Limited
Listing & Compliance Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, 400001,
Maharashtra, India

Company Symbol : NACDAC
Company Scrip Code : 544313
Company ISIN : INE0LB101011

Subject: Outcome of the Meeting of the Board of Directors of NACDAC Infrastructure Limited held on November 13, 2026 – Approval of Unaudited Financial Results for the Half Year ended September 30, 2026

Ref: Regulations 30 and 33 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulations 30 & 33 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), we hereby inform you that the Board of Directors of NACDAC Infrastructure Limited ("the Company"), at its meeting held today i.e., Friday, November 13, 2026, has inter alia considered and approved the following:

1. Unaudited Standalone Financial Results of the Company for the half year ended September 30, 2026, along with the Statement of Assets and Liabilities and the Cash Flow Statement as on that date.
2. Limited Review Report of the Statutory Auditors, M/s Piyush Kothari & Associates (FRN 140711W), on the aforesaid financial results.
3. Taken on record the Certificate dated November 13, 2026 issued by M/s Piyush Kothari & Associates, Chartered Accountants, on utilisation of proceeds of the Initial Public Offer.

The meeting of the Board of Directors commenced at **04:00 P.M.** and concluded at **05:00 P.M.**

The above information is also being made available on the website of the Company at https://www.nacdacinfrastructure.com/financial-result.html .

You are requested to take the same on record.

Thanking you,
Yours faithfully,
For **NACDAC Infrastructure Limited**

HEMANT SHARMA
Digitally signed by HEMANT SHARMA
Date: 2026.11.13 18:02:59 +05'30'

Hemant Sharma
Chairman & Managing Director
DIN: 05304685
Place: Ghaziabad

Limited review report on Unaudited Standalone Financial Results for the Half year ended September 30, 2026 of NACDAC INFRASTRUCTURE LIMITED, pursuant to Regulation 33 and regulation 52(4) read with regulation 63 of the SEBI (Listing Obligations and Disclosure Regulations) Regulations, 2015, as amended.

To the Board of Directors of
NACDAC INFRASTRUCTURE LIMITED

We have reviewed the accompanying statement of **Unaudited Standalone Financial Results** of **NACDAC INFRASTRUCTURE LIMITED** for the **Half year ended September 30, 2026** ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and regulation 52(4) read with regulation 63 of the SEBI (Listing Obligations and Disclosure Regulations) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **PIYUSH KOTHARI & ASSOCIATES**
Chartered Accountants
(FRN- 140711W)



PIYUSH KOTHARI
Partner
(M.No.-158407)
Place: Ahmedabad
Date: November 13, 2026
UDIN: 26158407GFVTHC1347

NACDAC INFRASTRUCTURE LIMITED

CIN: L45400UP2012PLC051081

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2026
(PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015)

(₹ in Lakhs)

	Particulars	For the half-year ended			For the year ended March 31, 2026
		September 30, 2026	March 31, 2026	September 30, 2025	
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	2,442.60	3,939.67	2,379.79	6,319.46
II	Other income	22.43	133.55	4.26	137.81
III	**Total Revenue (I + II)**	2,465.03	4,073.22	2,384.05	6,457.27
IV	**Expenses:**				
	(a) Cost of Raw Material Consumed	2,500.17	3,308.38	1,421.40	4,729.78
	(b) Direct expenses	247.21	510.88	273.61	784.49
	(c) Changes in inventories of work-in-progress & finished goods	(692.57)	(250.74)	178.49	(72.25)
	(d) Employee benefits expense	105.43	90.62	92.50	183.12
	(e) Finance costs	49.07	47.32	53.40	100.72
	(f) Depreciation and amortization expense	10.44	12.52	15.49	28.01
	(g) Other expenses	47.73	39.51	69.49	109.00
	Total Expenses	2,267.48	3,758.49	2,104.38	5,862.87
V	**Profit/(Loss) before prior period items and tax (III - IV)**	**197.55**	**314.73**	**279.67**	**594.40**
VI	**Prior period expense**	-	-	-	-
VII	**Profit/(Loss) Before Tax (V-VI)**	**197.55**	**314.73**	**279.67**	**594.40**
VIII	**Tax expense:**				
	(1) Current tax expense	50.70	79.20	75.84	155.04
	(2) Deferred tax expense/(credit)	(0.98)	(0.71)	(2.84)	(3.55)
	(3) Short/(Excess) provision of tax for earlier years	-	-	-	-
		49.72	78.49	73.00	151.49
IX	**Profit/(Loss) for the period/year (VII-VIII)**	**147.83**	**236.24**	**206.67**	**442.91**
X	**Paid-up Equity Share Capital (Face Value of ₹ 10/- each)**	1,052.51	1,052.51	1,052.51	1,052.51
XI	**Reserve excluding Revaluation Reserves as per balance Sheet of previous accounting year**				1,819.81
XII	**Earnings per Equity Share (Not annualised for half-years) :- Face Value of ₹ 10/- each**				
	Basic	1.40	2.24	1.96	4.21
	Diluted	1.40	2.24	1.96	4.21

For and on behalf of the Board of Directors

HEMANT SHARMA
Digitally signed by HEMANT SHARMA
Date: 2026.11.13 18:03:19 +05'30'

Hemant Sharma
(Managing Director)
DIN: 05304685
Place : Ghaziabad
Date : November 13, 2026

NACDAC INFRASTRUCTURE LIMITED

CIN: L45400UP2012PLC051081

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(₹ in Lakhs)

	Particulars	As at September 30, 2026	As at March 31, 2026
		₹	₹
		Unaudited	Audited
A	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' funds**		
	(a) Share capital	1,052.51	1,052.51
	(b) Reserves and Surplus	1,967.64	1,819.81
		3,020.15	2,872.32
(2)	**Non-current liabilities**		
	(a) Long term Borrowings	127.81	25.63
	(b) Long term Provisions	19.34	16.88
		147.15	42.51
(3)	**Current liabilities**		
	(a) Short Term Borrowings	833.57	761.19
	(b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises;	55.57	90.00
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	482.66	252.32
	(c) Other current liabilities	936.08	1,086.32
	(d) Short-term provisions	12.39	16.81
		2,320.27	2,206.64
	TOTAL	**5,487.57**	**5,121.47**
B	**ASSETS**		
(1)	**Non-current assets**		
	(a) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	1,192.92	1,200.64
	(b) Non Current Investment	7.50	7.50
	(c) Deferred tax assets (net)	12.59	11.61
	(d) Long-term loans and advances	-	-
	(e) Other Non-Current Assets	234.42	204.39
		1,447.43	**1,424.14**
(2)	**Current assets**		
	(a) Inventories	2,731.62	2,109.95
	(b) Trade receivables	515.38	948.88
	(c) Cash and bank balances	176.47	157.34
	(d) Short-term loans and advances	523.17	347.93
	(e) Other current assets	93.50	133.23
		4,040.14	**3,697.33**
	TOTAL	**5,487.57**	**5,121.47**

For and on behalf of the Board of Directors

HEMANT SHARMA Digitally signed by HEMANT SHARMA Date: 2026.11.13 18:03:31 +05'30'

Hemant Sharma
(Managing Director)
DIN: 05304685
Place : Ghaziabad
Date : November 13, 2026

NACDAC INFRASTRUCTURE LIMITED

CIN: L45400UP2012PLC051081

UNAUDITED CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2026

(₹ in Lakhs)

Particulars	For the Half year ended September 30, 2026		For the Half year ended September 30, 2025	
	₹	₹	₹	₹
A) CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit before Tax		**197.55**		**279.67**
Add / (Less) : Adjustment for				
Depreciation and amortisation	10.44		15.49	
Gratuity	2.90		6.58	
Finance cost	49.07		53.40	
Interest Income on Fixed Deposits	(4.94)	57.47	(4.19)	71.28
2 Operating Profit before working capital changes		**255.02**		**350.95**
Changes in Working Capital :				
Adjustment for (increase)/decrease in operating assets:				
Inventories	(621.67)		(65.92)	
Trade Receivables	433.50		520.38	
Long Term Loans and Advances	-		-	
Other Assets (Including other bank balances)	0.37		(79.13)	
Short Term Loans and Advances	(175.24)		(134.45)	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	195.91		105.51	
Other Current Liabilities and Provisions	(150.24)		29.20	
Net Changes in Working Capital		(317.37)		375.59
3 Cash generated from operations		**(62.35)**		**726.54**
Income Tax Paid (Net)		(55.56)		(49.79)
Net Cash flow from Operating Activities		**(117.91)**		**676.75**
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment & Intangible assets		(2.72)		(843.70)
Interest received on Fixed Deposits		0.01		0.03
Net Cash flow used in Investing Activities		**(2.71)**		**(843.67)**
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from borrowings		257.70		201.11
Repayment of borrowings		(83.14)		(58.10)
Finance cost paid		(49.07)		(53.40)
Net Cash flow from Financing Activities		**125.49**		**89.61**
Net increase /(decrease) in Cash and cash equivalents (A+B+C)		**4.87**		**(77.31)**
Cash and cash equivalents at the beginning of the half-year ended		9.85		87.70
Cash and cash equivalents at the end of the half-year ended		**14.72**		**10.39**
Cash and Cash Equivalents consists of :-				
(i) Cash-in-Hand		10.86		10.25
(ii) Balance with Banks in Current Accounts		3.03		0.14
(iii) Cheques in hand		0.83		-
Total		**14.72**		**10.39**

For and on behalf of the Board of Directors

HEMANT SHARMA Digitally signed by HEMANT SHARMA Date: 2026.11.13 18:03:43 +05'30'

Hemant Sharma
(Managing Director)
DIN: 05304685
Place : Ghaziabad
Date : November 13, 2026

NACDAC INFRASTRUCTURE LIMITED

CIN: L45400UP2012PLC051081

Notes to Financial Results

1 The unaudited Financial Results and Statement of Assets and Liabilities for the Half year ended on September 30, 2026 have been prepared by the Company, reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the Board of Directors in their meeting held on November 13, 2026.

2 The Results for the half year ended September 30, 2026 are Subject to limited reviewed by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20). EPS for the half-year ended September 30,2026, March 31, 2026, and September 30, 2025 are not annualised.

5 The comparative financial results and other information for the six months ended September 30, 2025, are unaudited and have been subjected to a limited review by the Statutory Auditor. The management has exercised due care and diligence in preparing and presenting the said comparative results to ensure that they provide a true and fair view of the affairs of the Company.

6 The Company does not have more than one reportable segment in terms of AS 17 and hence, segment-wise reporting is not applicable.

7 The figures for the half-year ended March 31, 2026 have been derived by subtracting published unaudited half-year figures up to the period ended September 30, 2025 from the audited figures for the year ended March 31, 2026.

8 During the year ended March 31, 2025, the Company came up with the public issue of 28,60,000 equity shares of Face value of ₹ 10/- each ("equity shares") with the price band of ₹ 33 to ₹ 35 through Book Building Method, IPO was open for subscription from December 17, 2024 to December 19, 2024. The Company has allotted 28,60,000 equity shares of Face value of 10/- each ("equity shares") for cash at a price of ₹ 35/- per equity share (including a share premium of ₹ 25/- per equity share) aggregating to ₹ 1001.00 Lakhs on December 20, 2024. The equity shares of the Company got listed with BSE SME platform of BSE Limited on December 24, 2024. The issue was made in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.

NACDAC INFRASTRUCTURE LIMITED

CIN: L45400UP2012PLC051081

Notes to Financial Results

9 The company has utilised the proceeds from IPO as per the object clause of the prospectus as detailed below :

S. No.	Object of the Issue	Allocated Amount (₹ in Lakhs)	Amount utilised Up to September 30, 2026 (₹ in Lakhs)	Amount Un - utilised as at September 30, 2026 (₹ in Lakhs)	Remarks (if any)
1	Funding the working capital requirements of the company	750.00	750.00	-	NIL
2	General Corporate Purposes	142.10	142.10	-	
3	Issue Expenses	108.90	108.90	-	
Total		**1,001.00**	**1,001.00**	**-**	

10 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

11 There were no investor complaints known to the Company outstanding at the beginning and at the end of the half year ended on September 30, 2026.

12 The results of the Company are also available for investors at www.nacdacinfrastructure.com and www.bseindia.com

13 The company has received intimation from suppliers regarding their status under Micro, Small and Medium Enterprises Development Act 2006 and disclosures relating to the amount unpaid as at period end, as required under the said Act, have been provided. The Company has provided the interest on outstanding from supplier under Micro, Small and Medium Enterprises as on 30-09-2026.

For and on behalf of the Board of Directors

HEMANT SHARMA
Digitally signed by HEMANT SHARMA
Date: 2026.11.13 18:03:59 +05'30'

Hemant Sharma
(Managing Director)
DIN: 05304685
Place : Ghaziabad
Date : November 13, 2026

PIYUSH KOTHARI & ASSOCIATES
CHARTERED ACCOUNTANTS
Head Office : 208, Hemkoot Building,
Nr. Gandhigram Railway Station, Ashram
Road, Ahmedabad (Gujarat.) - 380009.

To,
The Board of Directors
Nacdac Infrastructure Limited
77, 2nd Floor, Navyug Market, Ghaziabad,
Uttar Pradesh, India, 201001

Subject: Certificate on Utilization of Funds Raised Through Issue Proceeds

We, the Statutory Auditors of **Nacdac Infrastructure Limited** ("the Company"), have verified the books of accounts and other relevant records and documents maintained by the Company for the purpose of certifying the utilization of net proceeds as on **September 30, 2026**, arising from the issue of shares as per the respective offer documents.

Based on our verification and the information and explanations provided to us, we report as under:

Initial Public Offering (IPO):

The original allocation of funds as disclosed in the Prospectus and the actual utilization of funds towards the objects of the issue for the half year ended **September 30, 2026**, are detailed in **Annexure A**.

This certificate has been issued at the request of the Company for submission to the concerned authorities and/or for other specific purposes as required. Our verification has been carried out based on the information, explanations, and records made available to us by the Company, and we have not performed an audit or review beyond the scope stated herein

For Piyush Kothari & Associates,
Chartered Accountants
FRN: 140711W

Piyush Kothari
Partner
M.No.: 158407
UDIN: 26158407VUPCGP4473
Place: Ahmedabad
Date: 13-11-2026

Encl: - Annexure-A

"Annexure A"

Objects for which funds have been raised and where there has been utilized in the following table

Utilization of fund

(₹ in Lakhs)

S. No.	Object of the Issue	Allocated Amount (₹ in Lakhs)	Amount utilised September 30, 2026 (₹ in Lakhs)	Amount Un - utilised September 30, 2026 (₹ in Lakhs)	Remarks (if any)
1	Funding the working capital requirements of the company	750.00	750.00	-	NIL
2	General Corporate Expenses	142.10	142.10	-	
3	Issue Expenses	108.90	108.90	-	
Total		**1,001.00**	**1001.00**	**-**	

Note:-

1. The company has raised Funds of Rs.1001. 00 lakh through IPO which was listed on BSE SME on December 24th 2024 by issuing 28, 60,000 Equity Shares of Face Value of INR 10 each at a premium of INR 25 each.

For Piyush Kothari & Associates,
Chartered Accountants
FRN: 140711W



Piyush Kothari
Partner
M.No.: 158407
UDIN: 26158407VUPCGP4473
Place: Ahmedabad
Date: 13-11-2026