

Date: 12.06.2026

**TO,
THE LISTING DEPARTMENT,
BSE LIMITED,
P.J. TOWERS, DALAL STREET,
FORT, MUMBAI - 400 001
MAHARASHTRA**

BSE SCRIP CODE: 523844

Sub: Update on Intimation of financial results for the quarter and year ended 31st March 2026

Ref: Pursuant to Regulation 33 & 30 read with Schedule III, Part A (4) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

This is with reference to earlier announcement dated 29th May 2026 subjected with "Financial Results for the quarter and year ended 31st March, 2026", We are enclosing the updated Statement on Impact of Audit Qualifications for the quarter and year ended 31st March, 2026.

We request you to kindly take the same on record.

Thanking You,

Yours faithfully,

For CONSTRONICS INFRA LIMITED

RISHAB KOTHARI

COMPANY SECRETARY & COMPLIANCE OFFICER

M.NO: A58023



Independent Auditor's Report on the Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 and 52 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of Constronics Infra Limited

Qualified Opinion

We have audited the accompanying statement of annual financial results ("the Standalone statement") of **Constronics Infra Limited** (the "Company") for the quarter and year ended March 31, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 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, except for the possible effects of the matters described in the "Basis for Qualified Opinion" section of the report, the aforesaid Standalone statement:

- i. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit after tax and Other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the quarter and year ended March 31, 2026.

Basis for Qualified Opinion

We draw attention to Note No. 3 to the financial results, which states that the Cash and cash equivalents of ₹47.45 lakhs presented under Current Assets in the Balance Sheet includes an amount of ₹5.87 lakhs seized by an Investigating Agency in connection with an investigation not related to the business operations of the Company.

The matter was also reported in the audit report for the year ended 31st March 2025. The Company has not made any provision for the said seized amount during the current year as well.

Had the Company recognized a provision for the seized amount of ₹5.87 lakhs during the year ended 31st March 2026, the profit before tax for the quarter and year would have reduced to ₹ 27.34 lakhs and ₹ 410.47 lakhs, respectively, instead of the reported profits of ₹ 33.21 lakhs and ₹416.34 lakhs.

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Standalone Statement has been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors. The Board of Directors of the Company are responsible for the preparation and presentation of the Standalone Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the Ind As 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 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance With the provisions Of the Act for safeguarding Of the assets Of the Company and for preventing and detecting frauds and other irregularities; 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Statement, the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Statement as a whole is 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 the Statement.

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

- Identify an assess material misstatement of the Standalone statement, 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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of Internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating 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 Company'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 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Statement, including the disclosures, and whether the Standalone Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.

Other matter

The Standalone Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulations.

Our report on the Standalone Statement is not modified in respect of the above matters.

For B.Thiagarajan & Co

Chartered Accountants,

Firms Registration Number: 004371S



Aruchamy D

Partner

Membership No.: 219156

UDIN: 26219156QQQCKR7538

Place: Chennai

Date: May 29, 2026

CONSTRONICS INFRA LIMITED
CIN: L45100TN1992PLC022948
No.16/35 K B Dasan Road Teynampet Chennai-600018

Statement of Audited Financial Results for the quarter and year ended 31 March, 2026

(Rs. In lakhs)

S.No.	Particulars	Three months ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Unaudited	Audited	Audited
1	Income from Operations:					
a.	Revenue from operations (net)	714.60	905.36	1,842.62	4,861.42	5,097.45
b.	Other Income	20.50	53.05	55.85	177.09	153.88
	Total Income From Operations (a + b)	735.09	958.42	1,898.47	5,038.51	5,251.34
2	Expenses:					
	Cost of material consumed	550.08	769.56	1,504.70	3,861.17	3,957.24
	Purchases of stock-in-trade	8.53	-	132.76	233.47	362.80
	Changes in inventories	-	-	25.84	4.95	40.43
	Direct Expenses	24.67	24.35	24.35	97.72	219.81
	Employee benefits expense	25.75	19.37	32.62	86.23	94.59
	Finance costs	(4.31)	7.58	1.87	6.88	14.35
	Depreciation and amortisation expense	5.49	6.12	5.82	23.33	18.61
	Other expenses	91.68	72.70	16.63	308.41	106.05
	Total Expenses	701.89	899.69	1,744.58	4,622.17	4,813.88
3	Net Profit/ (Loss) for the period (before tax, exceptional and extraordinary items) (1 - 2)	33.21	58.73	153.89	416.34	437.46
4	Exceptional items		-	-	-	-
5	Extraordinary items		-	-	-	-
6	Net Profit/ (Loss) for the period before tax (after exceptional and extraordinary items) (3+4+5)	33.21	58.73	153.89	416.34	437.46
7	Tax expense					
	Current Tax	14.93	14.46	59.33	105.63	132.91
	Deferred Tax	(6.57)	1.26	(7.00)	0.09	(8.63)
8	Total Tax Expense	8.36	15.73	52.33	105.73	124.28
9	Net Profit/ (Loss) for the period after tax (6-8)	24.85	43.00	101.56	310.61	313.18
10	Other Comprehensive Income		-	-	-	-
11	Total Comprehensive income/ (Loss)	24.85	43.00	101.56	310.61	313.18
12	Details of equity share capital					
	Paid-up equity share capital (Face Value Rs 10/- per equity share)	1,252.90	1,252.90	1,252.90	1,252.90	1,252.90
13	Reserves excluding Revaluation reserves			-	2,929.72	2,619.10
14	Earnings per equity share					
	Basic Earnings/ (loss) Per Share	0.20	0.34	0.81	2.48	2.64
	Diluted Earnings/ (loss) Per Share	0.16	0.28	0.81	2.00	2.39

For and on behalf of the Board of Directors of
Constronics Infra Limited


R. Sundararaghavan
Managing Director
DIN: 01197824



Place : Chennai
Date : 29-05-2026

CONSTRONICS INFRA LIMITED
CIN: L45100TN1992PLC022948
No.16/35 K B Dasan Road Teynampet Chennai-600018

NOTES:

- 1 The financial results for the quarter ending 31st March 2026 are in compliance with IND AS and other accounting principles generally accepted in India.
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in the respective meeting held on 29th May 2026 as required under Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 The cash balance available with the company on the last day of the quarter ended 31.03.2026 includes Rs.5,87,000/- being the amount seized by an Investigating Agency relating to investigation not pertaining to company's business activity.
- 4 The Company served as corporate guarantor for the SBI term loan availed by Constronics Energy Solution Private Limited
- 5 Figures of previous period have been regrouped / reclassified wherever necessary to conform to current period's classification.
- 6 No investor complaints have been received and pending for the quarter under review.

**For and on behalf of the Board of Directors of
Constronics Infra Limited**



R. Sundararaghavan
Managing Director
DIN: 01197824

Place : Chennai
Date : 29-05-2026



Constronics Infra Limited
(FORMERLY KNOWN AS INVICTA MEDITEK LIMITED)
Balance sheet as at 31 March 2026
(All amounts are in Lakhs of Indian rupees (₹), unless otherwise stated)

	As at 31 March 2026	As at 31 March 2025
ASSETS		
Non-current assets		
Property, plant and equipment	43.19	53.92
Other intangible assets	0.06	0.06
Right-of-use assets	51.40	64.95
Financial assets		
- Investment	898.00	-
- Other financial assets	704.90	1,265.60
Deferred tax asset (net)	8.15	8.24
Other non current assets	-	801.00
	1,705.70	2,193.77
Current assets		
Inventories	1,185.16	951.80
Financial assets		
- Trade receivables	149.18	581.53
- Cash and cash equivalents	47.45	708.70
- Loans	413.98	-
- Other financial assets	1,147.79	242.92
Current tax assets (net)	5.72	-
Other current assets	253.20	152.49
	3,202.47	2,637.44
Total assets	4,908.17	4,831.21
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,252.90	1,252.90
Other equity	2,929.72	2,619.10
Total equity	4,182.62	3,872.01
Liabilities		
Non-current liabilities		
Financial liabilities		
- Lease liabilities	39.25	51.88
- Other financial liability	107.98	-
Deferred tax liability (Net)	-	-
	147.23	51.88
Current liabilities		
Financial liabilities		
- Trade payables		
(A) Total outstanding dues of micro and small enterprises	108.49	284.98
(B) Total outstanding dues of creditors other than micro and small enterprises	430.42	481.41
- Lease liabilities	15.44	12.00
- Other financial liabilities	13.68	13.69
Other current liabilities	10.29	93.58
Provisions	-	21.67
	578.32	907.33
Total liabilities	725.55	959.20
Total equity and liabilities	4,908.17	4,831.21

For and on behalf of the Board of Directors of
Constronics Infra Limited
CIN: L45100TN1992PLC022948

R. Sundararaghavan
Managing Director
DIN: 01197824

Place : Chennai
Date : 29-05-2026



Constronics Infra Limited
(FORMERLY KNOWN AS INVICTA MEDITEK LIMITED)
Cashflow statement for the year ended 31 March 2026
(All amounts are in Lakhs of Indian rupees (₹), unless otherwise stated)

	Year ended 31 March 2026	Year ended 31 March 2025
A. Cash flow from operating activities		
Profit before tax	416.34	437.46
Adjustments for:		
Depreciation and amortisation expense	23.33	18.61
Interest expense on borrowings	-	6.42
Interest expense on lease liability	6.84	6.39
Deferred expenses	97.40	79.81
Interest income	(130.04)	(153.88)
Operating profit before working capital changes	413.88	394.81
Changes in assets and liabilities:		
Decrease in trade payables	(227.48)	763.42
Decrease in other liabilities	(83.29)	93.04
Increase in other financial liabilities	107.98	8.89
Increase in inventories	(233.36)	(906.43)
Increase in other financial assets	(342.17)	(1,274.81)
Decrease in trade receivables	432.35	(575.98)
Increase in other assets	(198.11)	(222.37)
Decrease in other non current asset	801.00	(801.00)
Cash generated from operations	670.79	(2,520.42)
Direct taxes paid, (net)	(133.03)	(100.35)
Net cash generated from operating activities	537.76	(2,620.77)
B. Cash flow from investing activities		
Purchase of property, plant and equipment	(0.15)	(47.27)
Interest received	26.60	78.82
Investment in deposit	101.45	(106.89)
Investment in subsidiary	(1,311.98)	-
Net cash generated from investing activities	(1,184.08)	(75.34)
C. Cash flow from financing activities		
Interest paid	-	(6.42)
Repayment of Long term Borrowings	-	(550.00)
Repayment of short term borrowings	-	(2.60)
Proceeds from issue of shares	-	2,660.00
Proceeds from issue of share warrants	-	827.72
Share issue expenses	-	(25.41)
Lease payments including interests	(14.94)	(12.00)
Net cash (used in) financing activities	(14.94)	2,891.30
D. Net increase in cash and cash equivalents (A+B+C)	(661.26)	195.18
E. Cash and cash equivalents at the beginning of the year	708.70	513.52
F. Cash and cash equivalents at the end of the year (D+E)	47.45	708.70
Cash and cash equivalents comprise of:		
Cash on hand	7.70	7.33
Balances with banks - in current accounts	8.67	15.43
Bank deposit	31.07	685.95
Cash and cash equivalents	47.45	708.70

For and on behalf of the Board of Directors of
Constronics Infra Limited
CIN: L45100TN1992PLC022948


R. Sundararaghavan
Managing Director
DIN: 01197824



Place : Chennai
Date : 29-05-2026



Head Office : Old No.15, New No. 24, Yogambal Street, T. Nagar, Chennai - 600017. e-mail : btandco@gmail.com
GST No. : 33AADFB9485H1ZA

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 and 52 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of Constronics Infra Limited

Qualified Opinion

We have audited the accompanying statement of consolidated annual financial results ('the Consolidated statement') of **Constronics Infra Limited** (the "Holding Company") and its subsidiary Constronics Energy Solutions Private Limited (the Holding and its subsidiary together referred to as 'the Group'), for the quarter and year ended March 31, 2026, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 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, except for the possible effects of the matters described in the "Basis for Qualified Opinion" section of the report, the aforesaid Consolidated statement:

- i. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of consolidated net profit after tax and Other comprehensive income and other financial information of the group and for the quarter and year ended March 31, 2026.

Basis for Qualified Opinion

We draw attention to Note No. 3 to the consolidated financial results, which states that the Cash and cash equivalents of ₹58.15 lakhs presented under Current Assets in the Balance Sheet includes an amount of ₹5.87 lakhs seized by an Investigating Agency in connection with an investigation not related to the business operations of the Company. The matter was also reported in in the audit report for the year ended 31st March 2025. The Company has not made any provision for the said seized amount during the current year as well.

Had the Company recognized a provision for the seized amount of ₹5.87 lakhs during the year ended 31st March 2026, the Consolidated profit before tax for the quarter and year would have reduced to ₹ 17.17 lakhs and ₹ 372.26 lakhs, respectively, instead of the reported profits of ₹ 23.04 lakhs and ₹378.13 lakhs.

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013, as amended ("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 together with the ethical requirements that are relevant to our audit of the Consolidated financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Consolidated Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Board of Directors of the Holding Company are responsible for the preparation and presentation of the Consolidated Statement that gives a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the group in accordance with the Ind As 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 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance With the provisions Of the Act for safeguarding Of the assets Of the Company and for preventing and detecting frauds and other irregularities; 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 Consolidated Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Statement, the Board of Directors of the companies included in the group are 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 of the companies included in the group are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Statement as a whole is 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 the Statement.

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

- Identify an assess material misstatement of the Consolidated statement, 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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of Internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating 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 Company'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 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Statement, including the disclosures, and whether the Consolidated Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the components of the group, to express an opinion on the Consolidated statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated statement and we remain solely responsible for our audit opinion on these Consolidated Statement.

We communicate with those charged with governance of the Holding company and the other entity included in the Consolidated statement, 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 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.

Other matter

The Consolidated Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulations.

Our report on the Consolidated Statement is not modified in respect of the above matters.

For B.Thiagarajan & Co
Chartered Accountants,
Firms Registration Number: 004371S



Aruchamy D
Partner
Membership No.: 219156
UDIN: 26219156PQYGAV3278
Place: Chennai
Date: May 29, 2026

CONSTRONICS INFRA LIMITED
CIN: L45100TN1992PLC022948
No.16/35 K B Dasan Road Teynampet Chennai-600018

Statement of Audited Consolidated Financial Results for the quarter and year ended 31 March, 2026

S.No.	Particulars	(Rs. In lakhs)					
		Three months ended			Year Ended		
		31-Mar-26 Audited	31-Dec-25 Unaudited	31-Mar-26 Unaudited	31-Mar-26 Audited	31-Mar-25 Audited	
1	Income from Operations:						
a.	Revenue from operations (net)	714.60	905.36	1,842.62	4,861.42	5,097.45	
b.	Other Income	28.50	39.03	55.85	171.07	153.88	
	Total Income From Operations (a + b)	743.10	944.39	1,898.47	5,032.49	5,251.34	
2	Expenses:						
	Cost of material consumed	550.08	769.56	1,504.70	3,861.17	3,957.24	
	Purchases of stock-in-trade	8.53	-	132.76	233.47	362.80	
	Changes in inventories	-	-	25.84	4.96	40.43	
	Direct Expenses	24.67	24.35	24.35	97.72	219.81	
	Employee benefits expense	25.75	19.36	32.62	86.23	94.59	
	Finance costs	1.62	1.67	1.87	6.89	14.35	
	Depreciation and amortisation expense	5.49	6.13	5.82	23.33	18.61	
	Other expenses	103.92	80.82	16.63	340.60	106.05	
	Total Expenses	720.06	901.89	1,744.68	4,654.37	4,813.88	
3	Net Profit/ (Loss) for the period (before tax, exceptional and extraordinary items) (1 - 2)	23.04	42.50	153.89	378.13	437.46	
4	Exceptional items	-	-	-	-	-	
5	Extraordinary items	-	-	-	-	-	
6	Net Profit/ (Loss) for the period before tax (after exceptional and extraordinary items) (3+4+5)	23.04	42.50	153.89	378.13	437.46	
7	Tax expense						
	Current Tax	12.37	10.38	59.33	96.02	132.91	
	Deferred Tax	(6.57)	1.26	(7.00)	0.09	(8.63)	
8	Total Tax Expense	5.80	11.64	52.33	96.11	124.28	
9	Net Profit/ (Loss) for the period after tax (6-8)	17.24	30.86	101.56	282.02	313.18	
10	Other Comprehensive Income	-	-	-	-	-	
11	Total Comprehensive income/ (Loss)	17.24	30.86	101.56	282.02	313.18	
12	Profit attributable to						
	Owners of the company	17.24	30.86	101.56	282.02	313.18	
	Non-controlling interest	-	-	-	-	-	
	Profit	17.24	30.86	101.56	282.02	313.18	
13	Other comprehensive income/(loss) attributable to						
	Owners of the company	-	-	-	-	-	
	Non-controlling interest	-	-	-	-	-	
	Other comprehensive income/(loss)						
14	Total comprehensive income attributable to						
	Owners of the company	17.24	30.86	101.56	282.02	313.18	
	Non-controlling interest	-	-	-	-	-	
	Total comprehensive income	17.24	30.86	101.56	282.02	313.18	
15	Details of equity share capital						
	Paid-up equity share capital (Face Value Rs 10/- per equity share)	1,252.90	1,252.90	1,252.90	1,252.90	1,252.90	
16	Reserves excluding Revaluation reserves						
		-	-	-	2,901.12	2,619.10	
17	Earnings per equity share						
	Basic Earnings/ (loss) Per Share	0.14	0.25	0.81	2.25	2.64	
	Diluted Earnings/ (loss) Per Share	0.12	0.20	0.81	1.81	2.39	

For and on behalf of the Board of Directors of
Constronics Infra Limited

R. Sundaragharan
Managing Director
DIN: 01197824

Place : Chennai
Date : 29-05-2026



CONSTRONICS INFRA LIMITED
CIN: L45100TN1992PLC022946
No.18/35 K B Dasan Road Teynampet Chennai-600018

NOTES:

- 1 The financial results for the quarter ending 31st March 2026 are in compliance with IND AS and other accounting principles generally accepted in India.
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in the respective meeting held on 29th May 2026 as required under Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 The cash balance available with the group on the last day of the quarter ended 31.03.2026 includes Rs.5,87,000/- being the amount seized by an Investigating Agency relating to investigation not pertaining to company's business activity.
- 4 On 03rd May 2025, Constronics Infra Limited acquired 100% interest in Constronics Energy Solutions Private Limited, for a consideration of Rs. 1,00,000 through acquisition of 10,000 shares out of which 9,999 share are held in the name of the Constronics Infra Limited and 1 share is nominally held in the name of Mr.P.Sureshkumar (Director) on behalf of the company. Subsequently the company made additional investment of 8,97,00,000 through acquisition of 89,70,000 shares in Constronics Energy Solutions Private Limited.
- 5 Constronics Energy Solutions Private Limited pledged its 30% shares for the SBI term loan availed by Constronics Energy Solutions Private Limited.
- 6 Figures of previous period have been regrouped / reclassified wherever necessary to conform to current period's classification.
- 7 No investor complaints have been received and pending for the quarter under review.

For and on behalf of the Board of Directors of
Constronics Infra Limited


R. Sundararaghavan
Managing Director
DIN: 01197824

Place : Chennai
Date : 29-05-2026



Constronics Infra Limited
(FORMERLY KNOWN AS INVICTA MEDITEK LIMITED)
Consolidated Balance sheet as at 31 March 2026
(All amounts are in Lakhs of Indian rupees (₹), unless otherwise stated)

	As at 31 March 2026	As at 31 March 2025
ASSETS		
Non-current assets		
Property, plant and equipment	423.83	53.92
Other intangible assets	0.06	0.06
Capital WIP	2,335.27	-
Right-of-use assets	51.40	64.95
Financial assets		
- Other financial assets	719.49	1,265.60
Deferred tax asset (net)	8.15	8.24
Other non current assets	-	801.00
	3,538.20	2,193.77
Current assets		
Inventories	1,185.16	951.80
Financial assets		
- Trade receivables	149.18	581.53
- Cash and cash equivalents	58.15	708.70
- Other financial assets	1,147.97	242.92
Current tax assets (net)	15.34	-
Other current assets	504.43	152.49
	3,060.22	2,637.44
Total assets	6,598.43	4,831.21
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,252.90	1,252.90
Other equity	2,901.12	2,619.10
Total equity	4,154.02	3,872.01
Liabilities		
Non-current liabilities		
Financial liabilities		
- Borrowings	1,483.48	-
- Lease liabilities	39.25	51.88
Deferred tax liability (Net)	-	-
	1,522.73	51.88
Current liabilities		
Financial liabilities		
- Borrowings	211.20	-
- Trade payables		
(A) Total outstanding dues of micro and small enterprises	108.49	284.98
(B) Total outstanding dues of creditors other than micro and small enterprises	553.26	481.41
- Lease liabilities	15.44	12.00
- Other financial liabilities	14.18	13.69
Other current liabilities	19.11	93.58
Provisions	-	21.67
	921.68	907.33
Total liabilities	2,444.40	959.20
Total equity and liabilities	6,598.43	4,831.21

For and on behalf of the Board of Directors of
Constronics Infra Limited
 CIN: L45100TN1992PLC022948


R. Sundararaghavan
 Managing Director
 DIN: 01197824

Place : Chennai
 Date : 29-05-2026



Constronics Infra Limited
(FORMERLY KNOWN AS INVICTA MEDITEK LIMITED)
Consolidated Cashflow statement for the year ended 31 March 2026
(All amounts are in Lakhs of Indian rupees (₹), unless otherwise stated)

	Year ended 31 March 2026	Year ended 31 March 2025
A. Cash flow from operating activities		
Profit before tax	378.13	437.46
Adjustments for:		
Depreciation and amortisation expense	23.33	18.61
Interest expense on borrowings	-	6.42
Interest expense on lease liability	6.84	6.39
Deferred expenses	97.40	79.81
Interest income	(133.78)	(153.88)
Operating profit before working capital changes	371.93	394.81
Changes in assets and liabilities:		
Decrease in trade payables	(104.64)	763.42
Decrease in other liabilities	(74.47)	93.04
Increase in other financial liabilities	0.50	8.89
Increase in inventories	(233.36)	(906.43)
Increase in other financial assets	(262.37)	(1,274.81)
Decrease in trade receivables	432.35	(575.98)
Increase in other assets	(449.33)	(222.37)
Decrease in other non current asset	801.00	(801.00)
Cash generated from operations	481.60	(2,520.42)
Direct taxes paid, (net)	(133.03)	(100.35)
Net cash generated from operating activities	348.57	(2,620.77)
B. Cash flow from investing activities		
Purchase of property, plant and equipment (including capex)	(2,716.07)	(47.27)
Interest received	30.33	78.82
Investment in deposit	6.88	(106.89)
Net cash generated from investing activities	(2,678.86)	(75.34)
C. Cash flow from financing activities		
Interest paid	-	(6.42)
Receipts /(Repayment) of Long term Borrowings	1,483.48	(550.00)
Repayment of short term borrowings	211.20	(2.60)
Proceeds from issue of shares	-	2,660.00
Proceeds from issue of share warrants	-	827.72
Share issue expences	-	(25.41)
Lease payments including interests	(14.94)	(12.00)
Net cash (used in) financing activities	1,679.74	2,891.30
D. Net increase in cash and cash equivalents (A+B+C)	(650.55)	195.18
E. Cash and cash equivalents at the beginning of the year	708.70	513.52
F. Cash and cash equivalents at the end of the year (D+E)	58.15	708.70
Cash and cash equivalents comprise of:		
Cash on hand	7.70	7.33
Balances with banks - in current accounts	19.37	15.43
Bank deposit	31.07	685.95
Cash and cash equivalents	58.15	708.70

For and on behalf of the Board of Directors of
Constronics Infra Limited
 CIN: L45100TN1992PLC022948


R. Sundararaghavan
 Managing Director
 DIN: 01197824



Place : Chennai
 Date : 29-05-2026

Statement on Impact of Audit Qualifications for the quarter and year ended 31st March, 2026 [Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Statement on Impact of Audit Qualifications for the quarter and year ended 31 st March, 2026				
I.	S.No	Particulars	Audited Figures (Rs. In Lakhs) (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications) *
	1.	Turnover / Total income	4,861.42	4,861.42
	2.	Total Expenditure	4,622.17	4,622.17
	3.	Net Profit/(Loss)	310.61	304.74
	4.	Total Assets	4,908.17	4,902.30
	5.	Total Liabilities	4,908.17	4,902.30
	6.	Networth	4,182.62	4,176.75
	7.	Earnings Per Share	2.48	2.43
II.	Audit Qualifications:			
	<p>1. Details of Audit Qualification: Note 3 to the standalone financial results wherein, cash Rs. 5.87 Lakhs was seized by an Investigating Agency relating to investigation not pertaining to company's business activity for which no provision has been made in the books of accounts. Had the Company recognized a provision for the seized amount of Rs. 5.87 lakhs during the year ended 31st March 2026, the profit before tax for the quarter and year would have reduced to Rs. 27.34 lakhs and Rs. 410.47 lakhs, respectively, instead of the reported profits of Rs. 33.21 lakhs and Rs. 416.34 lakhs.</p> <p>2. Type of Audit Qualification: Qualified Opinion</p> <p>3. Frequency of qualification: Whether appeared first-time / repetitive / since how long continuing</p> <p>4. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: : Self Explanatory</p> <p>5. For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification: provision of the Rs. 5.87 Lakhs made during the year ended 31st March 2026 the profit before tax for the</p>			

**CONSTRONICS INFRA LIMITED**

(Formerly known as "INVICTA MEDITEK LIMITED")

CIN : L45100TN1992PLC022948

GSTIN : 33AAACI1592G1ZU

MSME Regn. No: UDYAM-TN-02-0069973

<p>quarter and year would have reduced to Rs. 27.34 lakhs and Rs. 410.47 lakhs, respectively, instead of the reported profits of Rs. 33.21 lakhs and Rs. 416.34 lakhs.</p> <p>(ii) If management is unable to estimate the impact, reasons for the same: Not Applicable</p> <p>(iii) Auditors' Comments on (i) or (ii) above: Refer "Basis for Qualified Opinion" in the Independent Auditors Report dated 29th May, 2026 on the Financial Results of the Company for the quarter and year ended 31st March, 2026</p>	
II. Signatories:	
Rajamani Ragavachari Sundara Raghavan Managing Director DIN: 01197824	
Sivanandham vijaykanth Chief financial officer	
Tirukkurungudi Seshadri Srinivasan Audit Committee Chairman DIN: 07044410	
Statutory Auditor For B. Thiagarajan & Co. Chartered Accountants FRN 004371S (Aruchamy D – Partner) M.No. 219156 Udin - 26219156QQQCKR7538	
Place: Chennai Date: 29 th May, 2026	



Statement on Impact of Audit Qualifications for the quarter and year ended 31st March, 2026 [Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Statement on Impact of Audit Qualifications for the quarter and year ended 31 st March, 2026 (Consolidated)				
I.	S.No	Particulars	Audited Figures (Rs. In Lakhs) (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications) *
	1.	Turnover / Total income	4,861.42	4,861.42
	2.	Total Expenditure	4,654.37	4,654.37
	3.	Net Profit/(Loss)	282.02	276.15
	4.	Total Assets	6,598.43	6,592.56
	5.	Total Liabilities	6,598.43	6,592.56
	6.	Networth	4,154.02	4,148.15
	7.	Earnings Per Share	2.25	2.20
II.	Audit Qualifications:			
	<p>1. Details of Audit Qualification: Note 3 to the consolidated financial results wherein, cash Rs. 5.87 Lakhs was seized by an Investigating Agency relating to investigation not pertaining to company's business activity for which no provision has been made in the books of accounts. Had the Company recognized a provision for the seized amount of Rs. 5.87 lakhs during the year ended 31st March 2026, the consolidated profit before tax for the quarter and year would have reduced to Rs. 17.17 lakhs and Rs. 372.26 lakhs, respectively, instead of the reported profits of Rs. 23.04 lakhs and Rs. 378.13 lakhs.</p>			
	<p>2. Type of Audit Qualification: Qualified Opinion</p>			
	<p>3. Frequency of qualification: Whether appeared first-time / repetitive / since how long continuing</p>			
	<p>4. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: : Self Explanatory</p>			
	<p>5. For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification: provision of the Rs. 5.87 Lakhs made during the year ended 31st March 2026 the consolidated profit before tax</p>			

**CONSTRONICS INFRA LIMITED**

(Formerly known as "INVICTA MEDITEK LIMITED")

CIN : L45100TN1992PLC022948

GSTIN : 33AAACI1592G1ZU

MSME Regn. No: UDYAM-TN-02-0069973

<p>for the quarter and year would have reduced to Rs. 17.17 lakhs and Rs. 372.26 lakhs, respectively, instead of the reported profits of Rs. 23.04 lakhs and Rs. 378.13 lakhs.</p> <p>(ii) If management is unable to estimate the impact, reasons for the same: Not Applicable</p> <p>(iii) Auditors' Comments on (i) or (ii) above: Refer "Basis for Qualified Opinion" in the Independent Auditors Report dated 29th May, 2026 on the Financial Results of the Company for the quarter and year ended 31st March, 2026</p>	
II. Signatories:	
Rajamani Ragavachari Sundara Raghavan Managing Director DIN: 01197824	
Sivanandham vijaykanth Chief financial officer	
Tirukkurungudi Seshadri Srinivasan Audit Committee Chairman DIN: 07044410	
Statutory Auditor For B. Thiagarajan & Co. Chartered Accountants FRN 004371S (Aruchamy D – Partner) M.No. 219156 Udin - 26219156PQYGAV3278	
Place: Chennai Date: 29 th May, 2026	

