SPML
Engineering Life

12th August, 2026

To,

National Stock Exchange
Exchange Plaza,
Plot No. C/1, G Block,
Bandra (E), Mumbai-400051
(NSE Scrip Code: SPMLINFRA)

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai-400001
(BSE Scrip Code: 500402)

Sub: Outcome of Board Meeting of SPML Infra Limited held on 12th August, 2026

Dear Sir,

With reference to the captioned subject and our letter dated 5th August, 2026 and in terms of Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at its Meeting held on 12th August, 2026 inter-alia, has considered and approved the following:-

1. Unaudited Standalone and Consolidated Financial Results of the Company for the 1st quarter ended 30th June, 2026 along with the Limited Review Report.

2. Re-appointment of Mr. Rajeev Kumar Jain (DIN : 07905985) as an Independent Director for 2nd term for a period of 5 (five) consecutive years pursuant to the recommendation of the Nomination and Remuneration Committee commencing from 3rd September, 2026, subject to approval of the shareholders at the ensuing annual general meeting of the Company.

   The details as required under Clause 7 of Para A of Part A of Schedule III of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated 30th January, 2026, as applicable are enclosed as Annexure-A.

3. Fixed the date for 45th Annual General Meeting (AGM) of the members of the Company to be held on the 25th September, 2026 through Video Conferencing/ Other Audio Visual Means ("VC/OAVM") Facility

4. Closure of the Register of Members from 19th September, 2026 to 25th September, 2026 (both days inclusive) for the purpose of 45th AGM of the Company.

The above Un-audited Financial Results are also available on the website of the Company i.e. www.spml.co.in

The Meeting of Board of Directors commenced at 2.35 PM and concluded at 06:00 pm

Kindly take the above on record.

Thanking you,
For SPML Infra Limited

Swati Agrawal

Swati Agarwal
Company Secretary

SPML INFRA LIMITED

CIN : L40106WB1981PLC276372
Regd. Office :
22, Camac Street, Block-A, 3rd Floor, Kolkata 700 016
Ph. : +91 33 4009 1200 / 1247
E-mail : info@spml.co.in I Website : www.spml.co.in

CERTIFIED ISO 9001:2015 COMPANY

SPML
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Annexure-A

Disclosures under Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026. :

Sl No	Particulars	Details
1	Name of Director	Mr. Rajeev Kumar Jain (DIN: 07905985)
2	Reason For Change Via, Appointment, Resignation, Removal, Death or otherwise	Re-Appointment as the Non-Executive Independent Director of the Company, as his first tenure shall expire on September 2, 2026
3	Date of Re-Appointment	Re-appointment w.e.f. 3rd September, 2026 for a second term of five years, subject to approval of shareholders of the Company at the ensuing AGM.
4	Brief Profile (in case of appointment)	Mr. Rajeev Jain is a highly respected Indian Information Service officer from the 1991 batch, with a distinguished 33-year career in government communication and media strategy. He served as the Director General of the Press Information Bureau (PIB) under the Ministry of Information & Broadcasting. Known for his integrity and leadership, Mr. Jain also holds key roles as Director General (Media & Communication) and Spokesperson for both the Ministry of Housing & Urban Affairs and the Ministry of Petroleum & Natural Gas. He has previously led major departments such as Doordarshan News (MP), the Central Bureau of Communication, and served as a Govt. Nominee Director in the Cement Corporation of India and other PSUs
5	Disclosure of Relationships between Directors (In Case of Appointment of a Director)	Not related to any director
6	Disclosure of relationships between directors (in case of appointment of a director) Information as required under BSE circular no. LIST/COMP/14/2018-19 dated June 20, 2018	Mr. Rajeev Kumar Jain is not debarred from holding the office of director by any SEBI order or any other such authority

SPML INFRA LIMITED

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E-mail : info@spml.co.in I Website : www.spml.co.in

CERTIFIED ISO 9001:2015 COMPANY

CA INDIA

MAHESHWARI & ASSOCIATES
Chartered Accountants

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LIMITED REVIEW REPORT
TO THE BOARD OF DIRECTORS,
SPML INFRA LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **SPML Infra Limited** ("the Company"), for the quarter ended 30th June, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time.

2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 *"Interim Financial Reporting"*, prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. The Statement includes the results of the 'Joint Operations' as given in the **Annexure** to this report.

Basis for Conclusion

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 34 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

Maheshwari & Associates * Chartered Accountants * Kolkata

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Other Matters

6. (i) We did not review the financial statements / financial information/ financial results of 10 (Ten) joint operations included in the accompanying statement, whose financial statements / financial information/ financial results reflect total revenue of Rs. 13,068.90 lakhs and total net loss of Rs.13.74 lakhs and total comprehensive expense of Rs 13.74 lakhs for the quarter ended 30th June, 2026, as considered in the accompanying Statement. These financial statements / financial information have been reviewed by other auditors whose reports have been furnished to us by the Company's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the review reports of such other auditors and on the procedures performed by us as stated in para 3 to this report.

(ii) We did not review the financial statements / financial information / financial results of 2 (Two) joint operations included in the accompanying Statement, whose financial statements / financial information /financial results reflect total revenue of Rs.1,551.77 Lakhs, total net loss of Rs. 0.01 lakh and total comprehensive expense of Rs.0.01 lakh for the quarter ended 30th June, 2026, as considered in the accompanying Statement. These financial statements / financial information/financial results are un-reviewed/unaudited and have been furnished to us by the Company's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on such management certified financial statements/financial information/financial results.

(iii) Owing to non-availability of interim financial statements/financial information/financial results of 7 (Seven) joint operations, the same were not included in the Statement. According to the information and explanations given to us by the Company's management, such interim financial statements/financial information/financial results are not material to the Statement.

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

For Maheshwari & Associates
Chartered Accountants
FRN: 311008E

Ambika Singh

CA. Ambika Singh
Partner
Membership No. : 060869

Maheshwari & Associates * Kolkata * Chartered Accountants

UDIN: 26060869OVROCH5661

Place: Kolkata
Date: 12th August, 2026

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Annexure to the Limited Review Report on the Standalone Financial Results

List of 'Joint Operations' whose financial results are included in the Statement

1. JWIL- SPML (JV)
2. SPML-JWIL JV
3. SPML-BCPL JV
4. PNC-SPML JV-MORADABAD
5. KEC-SPML JV
6. SPML in JV with KEC
7. JMC SPML JV
8. JWIL OMIL SPML JV
9. SPML-VKMCPL (JV)
10. SPML HCIL Joint Venture
11. SPML CISC Joint Venture
12. JWIL-SPML Consortium

Maheshwari & Associates
Kolkata
Chartered Accountants

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SPML INFRA LIMITED
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CIN: L40106WB1981PLC276372

Statement of Standalone Unaudited Financial Results for the Quarter ended June 30, 2026

Rs. in lakhs

Particulars	Quarter ended			Year ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	Unaudited	Unaudited	Unaudited	Audited
1. Revenue				
a. Revenue from Operations	28,428.11	29,050.73	15,805.53	86,846.06
b. Other Income	139.09	339.62	620.90	1,940.25
Total Income	**28,567.20**	**29,390.35**	**16,426.43**	**88,786.31**
2. Expenses				
a. Materials consumed and other construction expenses	23,170.17	23,924.81	13,288.42	71,771.69
b. Employee Benefits Expense	1,048.90	856.89	713.02	3,171.89
c. Finance Costs (Refer Note No. 4)	498.31	169.02	52.43	792.38
d. Depreciation and Amortisation Expenses	58.38	135.74	11.35	219.32
e. Other Expenses	1,521.02	2,143.40	866.51	5,206.09
Total Expenses	**26,296.78**	**27,229.86**	**14,931.73**	**81,161.37**
3.Profit/(loss) before Exceptional items and tax	**2,270.42**	**2,160.49**	**1,494.70**	**7,624.94**
Exceptional Items	-	-	-	-
4. Profit/(Loss) before Tax (1-2)	**2,270.42**	**2,160.49**	**1,494.70**	**7,624.94**
5. Tax Expense				
Current Tax	-	(676.96)	279.60	-
6. Profit/(Loss) after Tax (4-5)	**2,270.42**	**2,837.45**	**1,215.10**	**7,624.94**
7. Other Comprehensive Income/(Expense)				
Items that will not be reclassified to Profit and Loss				
- Gain/(Loss) on fair value of defined benefit plans	(30.12)	(15.53)	(14.70)	14.79
- Income Tax relating to above	9.40	4.85	4.59	(4.62)
Total Other Comprehensive Income/(Expense)	**(20.72)**	**(10.68)**	**(10.11)**	**10.17**
8. Total Comprehensive Income/(Expense) (6+7)	**2,249.70**	**2,826.77**	**1,204.99**	**7,635.11**
9. Paid-up Equity Share Capital (par value of Rs. 2/- each)	1,769.44	1,662.87	1,520.23	1,662.87
10. Other Equity (excluding revaluation reserves)	-	-	-	98,222.04
11. Earnings per Equity share (not annualised) (par value of share Rs. 2/- each)				
(i) Basic (Rs.)	**2.74**	**3.54**	**1.70**	**10.36**
(ii) Diluted (Rs.)	**2.70**	**3.28**	**1.45**	**9.53**

Maheshwari & Associates
Kolkata
Chartered Accountants

For SPML Infra Limited

SPML INFRA LIMITED

Date: August 12, 2026

Place: Kolkata

Abhinandan Sethi
Managing Director
DIN: 03576095

Notes to the Statement of Standalone Financial Results

1. The above unaudited standalone results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 12th August, 2026.

2. During the quarter ended 30th June, 2023, the Company had approved the Grant of 19,50,698 Stock Options to eligible employees under its Employee Stock Option Scheme, 2021. During the quarter ended 30th June, 2026, the Company has received Rs. 72.93 lakhs towards allotment of 2,33,744 equity shares of face value of Rs. 2/- each at the exercise price of Rs. 31.20 per share, pursuant to the aforesaid ESOP scheme, to the eligible employees of the Company.

3. During the quarter ended 30th June 2026, entire remaining balance of 50,94,844 Warrants out of the 73,14,844 issued during the quarter ended 30th September, 2024 by the Company have been converted into equal number of equity shares of face value of Rs. 2/- each at an issue price of Rs. 215/- per equity share (including a premium of Rs. 213/- per equity share), aggregating to Rs. 10,953.92 lakhs (Rs. 101.90 lakhs credited to Equity Share Capital and Rs. 10,852.02 lakhs credited to Securities Premium).

4. Finance Costs for the quarter ended 30th June, 2026 includes a total of Rs. 443.34 lacs in respect of the following:- Rs. 353.87 lakhs towards Interest on Mobilization Advance received from the customers, Rs 62.63 lakhs towards Bank Guarantee Commission and Rs 26.84 lakhs towards Ind-AS adjustments on Right of Use Assets.

5. Other Income includes Rs.41.34 lakhs for the quarter ended 30th June, 2026 representing the net amount after offsetting the following:- (a) Rs.1,028.19 lakhs in respect of "Unwinding of deferred income" arising from the gain on adoption of the early repayment option of sustainable debt under debt and (b) Rs. 986.85 lakhs in respect of the accretion of interest cost over the term of the sustainable debt using the effective interest rate method, towards "amortisation of discounting on fair valuation of sustainable debt" under debt restructuring. Both these adjustments arose pursuant to the Master Restructuring Agreement executed by the Company with NARCL, on May 17, 2024, to give effect to the restructuring of the Company's debt.

6. The Company is operating in a single segment viz. EPC in accordance with IND AS -108 'Operating Segments' notified pursuant to Companies (Indian Accounting Standards) Rules, 2015, (as amended). The Company is primarily operating in India which is considered as single geographical segment.

Maheshwari & Associates
Kolkata
Chartered Accountants

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7. Previous period's figures have been regrouped /rearranged wherever considered necessary, to make them comparable with those of the current period.

For **SPML Infra Limited**

Abhinandan Sethi
Managing Director
DIN : 03576095

Place : Kolkata
Date : 12th August, 2026

Maheshwari & Associates
Kolkata
Chartered Accountants

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LIMITED REVIEW REPORT
TO THE BOARD OF DIRECTORS,
SPML INFRA LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **SPML Infra Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), its associates and joint ventures for the quarter ended 30th June, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Parent's Management (the 'Management') and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 *"Interim Financial Reporting"*, prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. The Statement includes the results of the entities as given in the **Annexure** to this report.

Basis for Conclusion

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 34 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

Maheshwari & Associates * Chartered Accountants * Kolkata

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Other Matters

6. (a) We did not review the financial statements/financial information/financial results of 1 (one) subsidiary for the quarter ended 30th June, 2026 included in the Statement, whose financial statements/financial information / financial results reflect total revenues of Rs. NIL, total net loss after tax of Rs. 0.05 lakh and total comprehensive expense of Rs. 0.05 lakh for the quarter ended 30th June, 2026. The Statement also includes the Group's share of net profit after tax of Rs. 0.07 lakh and total comprehensive income of Rs. 0.07 lakh for the quarter ended 30th June, 2026, in respect of 2(two) associates and 1(one) joint venture, whose financial statements /financial information / financial results have not been reviewed by us. These financial statements / financial information / financial results have been reviewed by other auditors, whose review reports have been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of such subsidiaries, associates and joint ventures, is based solely on the review reports of such other auditors and on the procedures performed by us as stated in paragraph 3 to this report.

   Our opinion on the Statement is not modified in respect of the above matter, regarding our reliance on the work done by and on the reports of the other auditors.

   (b) We did not review the financial statements / financial information/ financial results of 1 (one) subsidiary for the quarter ended 30th June, 2026, included in the Statement, whose financial statements / financial information/financial results reflect total revenues of Rs. NIL, total net loss after tax of Rs. 0.65 lakh and total comprehensive expense of Rs. 0.65 lakh, for the quarter ended 30th June, 2026. The Statement also includes the Group's share of net loss of Rs. 2.11 lakhs and total comprehensive expense of Rs. 2.11 lakhs for the quarter ended 30th June, 2026 in respect of 2 (two) associates, whose financial statements / financial information/financial results have not been reviewed by us. These financial statements / financial information / financial results are unreviewed/ unaudited and have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures is based solely on such unreviewed / unaudited, management certified financial statements / financial information /financial results and on the procedures performed by us as stated in paragraph 3 to this report.

   According to the information and explanations given to us by the Management of the Parent Company, these unreviewed/unaudited and management certified financial statements / financial information /financial results are not material to the Statement.

Maheshwari & Associates * Chartered Accountants * Kolkata

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(c) Owing to non-availability of financial statements/financial information/financial results of 4 (four) Joint Ventures and 1 (one) Associate Company for the quarter ended 30th June, 2026, the same were not included in the Statement. According to the information and explanations given to us by the Company's management, such financial statements/financial information/financial results are not material to the Statement.

Our report on the Statement is not modified in respect of the matters as specified in (b) and (c) above.

For Maheshwari & Associates
Chartered Accountants
FRN : 311008E

Ambika Singh

Maheshwari & Associates * Kolkata * Chartered Accountants *

CA. Ambika Singh
Partner
Membership No. 060869

UDIN : 26060869XGUZIP1100

Place : Kolkata
Date : 12th August, 2026

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Annexure to the Limited Review Report on the Consolidated Financial Results

List of entities whose financial results are included in the Statement

Subsidiaries

1. Bhagalpur Electricity Distribution Company Private Limited
2. SPML Utilities Limited.

Associates

1. SPML Energy Limited
2. Binwa Power Company Private Limited
3. Spml Bhiwandi Water Supply Management Limited
4. Spml Bhiwandi Water Supply Infra Limited

Joint Ventures

Hydro-Comp Enterprises (India) Private Limited

Maheshwari & Associates * Chartered Accountants * Kolkata

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Website: www.spml.co.in; Email: info@spml.co.in
CIN: L40106WB1981PLC276372

Statement of Consolidated Unaudited Financial Results for the Quarter ended June 30, 2026

Rs. in Lakhs

Particulars	Quarter ended			Year ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	Unaudited	Unaudited	Unaudited	Audited
1. Income				
a. Revenue from Operations	28,428.11	29,050.74	15,591.25	86,846.07
b. Other Income	139.12	339.62	1,702.53	1,940.24
Total Income	**28,567.23**	**29,390.36**	**17,293.78**	**88,786.31**
2. Expenses				
a. Materials Consumed and Other Construction Expenses	23,170.17	23,924.83	13,288.42	71,771.70
b. Employee Benefits Expense	1,049.28	857.25	713.40	3,173.38
c. Finance Costs (Refer Note No. 5)	498.31	169.04	919.78	792.41
d. Depreciation and Amortisation Expense	58.38	135.75	11.35	219.33
e. Other Expenses	1,521.07	2,206.44	866.57	5,304.17
Total Expenses	**26,297.21**	**27,293.31**	**15,799.52**	**81,260.99**
3. Profit/(Loss) before share of Profit/(Loss) of Associates & Joint Ventures & Tax and Exceptional Items (1-2)	**2,270.02**	**2,097.05**	**1,494.26**	**7,525.32**
Exceptional Items	-	-	-	-
4. Share of Profit/(Loss) of Associates and Joint Ventures	(2.11)	(56.09)	(2.92)	(57.79)
5. Total Profit/(Loss) before tax (3+4)	**2,267.91**	**2,040.96**	**1,491.34**	**7,467.53**
6. Tax Expense				
a. Current Tax	0.30	(676.96)	279.60	-
b. Deferred Tax	-	-	-	-
7. Profit/(Loss) after Tax (5-6)	**2,267.61**	**2,717.92**	**1,211.74**	**7,467.53**
8. Other Comprehensive Income/(Expense)				
Items that will not be reclassified to Profit and Loss				
- Gain/(Loss) on fair value of defined benefit plans	(30.12)	(15.54)	(14.70)	14.79
- Income Tax relating to above	9.40	4.84	4.59	(4.62)
Total Other Comprehensive Income/(Expense)	**(20.72)**	**(10.70)**	**(10.11)**	**10.17**
9. Total Comprehensive Income/(Expense) (7+8)	**2,246.89**	**2,707.22**	**1,201.64**	**7,477.70**
Net Profit attributable to:				
Owners of the company	2,267.61	2,717.92	1,211.74	7,467.53
Non-Controlling Interest	-	-	-	-
Other Comprehensive Income/(Expense) attributable to:				
Owners of the company	(20.72)	(10.70)	(10.11)	10.17
Non-Controlling Interest	-	-	-	-
Total Comprehensive Income/(Expense) attributable to:				
Owners of the company	2,246.89	2,707.22	1,201.63	7,477.70
Non-Controlling Interest	-	-	-	-
10. Paid-up Equity Share Capital (par value of Rs. 2/- each)	1,769.44	1,662.87	1,520.23	1,662.87
11. Other Equity (excluding Revaluation Reserves)	-	-	-	93,153.60
12. Earnings per Equity Share (not annualized) (par value Rs. 2/- each)	-	-	-	-
(i) Basic (Rs.)	**2.74**	**3.39**	**1.69**	**10.14**
(ii) Diluted (Rs.)	**2.70**	**3.14**	**1.44**	**9.33**

Maheshwari & Associates * Chartered Accountants * Kolkata

SPML INFRA LIMITED

For SPML Infra Limited

Abhinandan Sethi
Managing Director
DIN No: 03576095

Date: August 12, 2026
Place: Kolkata

Notes to the Statement of Consolidated Financial Results

1. SPML Infra Ltd. (the 'Parent Company') and its subsidiaries are together referred to as 'the Group' in the following notes.

2. The above unaudited consolidated results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Parent Company at their respective meetings held on 12th August, 2026.

3. During the quarter ended 30th June, 2023, the Parent Company had approved the Grant of 19,50,698 Stock Options to eligible employees under its Employee Stock Option Scheme, 2021. During the quarter ended 30th June, 2026, the Parent Company has received Rs. 72.93 lakhs towards allotment of 2,33,744 equity shares of face value of Rs. 2/- each at the exercise price of Rs. 31.20 per share, pursuant to the aforesaid ESOP scheme, to the eligible employees of the Parent Company.

4. During the quarter ended 30th June 2026, entire remaining balance of 50,94,844 Warrants out of the 73,14,844 issued during the quarter ended 30th September, 2024 by the Parent Company have been converted into equal number of equity shares of face value of Rs. 2/- each at an issue price of Rs. 215/- per equity share (including a premium of Rs. 213/- per equity share), aggregating to Rs. 10,953.92 lakhs (Rs. 101.90 lakhs credited to Equity Share Capital and Rs. 10,852.02 lakhs credited to Securities Premium).

5. Finance Costs for the quarter ended 30th June, 2026 includes a total of Rs. 443.34 lacs in respect of the following:- Rs. 353.87 lakhs towards Interest on Mobilization Advance received from the customers, Rs 62.63 lakhs towards Bank Guarantee Commission and Rs 26.84 lakhs towards Ind-AS adjustments on Right of Use Assets.

6. Other Income of the Parent Company includes Rs.41.34 lakhs for the quarter ended 30th June, 2026 representing the net amount after offsetting the following:- (a) Rs.1,028.19 lakhs in respect of "Unwinding of deferred income" arising from the gain on adoption of the early repayment option of sustainable debt under debt restructuring and (b) Rs. 986.85 lakhs in respect of the accretion of interest cost over the term of the sustainable debt using the effective interest rate method, towards " amortisation of discounting on fair valuation of sustainable debt " under debt restructuring. Both these adjustments arose pursuant to the Master Restructuring Agreement executed by the Parent Company with NARCL, on May 17, 2024, to give effect to the restructuring of the Company's debt.

Maheshwari & Associates * Chartered Accountants * Kolkata

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7. The Group is operating in multiple segments viz. Construction etc. However, in accordance with IND AS-108 "Operating Segments" notified pursuant to Companies (Indian Accounting Standards) Rules, 2015, (as amended) there are no reportable segment other than Construction as none of the other segments meet the quantitative threshold criteria as prescribed in the said IND AS. The Group is primarily operating in India which is considered as single geographical segment.

8. Previous period's figures have been regrouped /rearranged wherever considered necessary, to make them comparable with those of the current period.

For **SPML Infra Limited**

SPML INFRA LIMITED

Abhinandan Sethi
Managing Director
DIN : 03576095

Place : Kolkata
Date : August 12, 2026

Maheshwari & Associates
Kolkata
Chartered Accountants