B-6/2 & B-6/3, IDA UPPAL, HYDERABAD – 500039, TELANGANA STATE INDIA
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INCON ENGINEERS LIMITED

INCON ENGINEERS LIMITED
UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED ON SEPTEMBER 30, 2026

(Amount in ₹ in Lakhs)

Sl.No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
I.	Revenue from operations	26.50	-	-	26.50	20.18	27.47
II.	Other income	4.02	3.62	3.62	7.64	7.24	16.08
III.	**Total Income (I+II)**	**30.52**	**3.62**	**3.62**	**34.14**	**27.42**	**43.55**
IV.	Expenses						
	Cost of materials consumed	2.31	6.17	-	8.48	0.03	1.04
	Change in inventories of finished goods, stock in trade and Work in Progress	9.05	(9.05)	-	-	10.29	10.29
	Employee benefit Expenses	9.46	9.50	8.59	18.96	17.27	35.62
	Finance costs	3.97	2.86	2.10	6.83	4.06	9.02
	Depreciation and amortisation expenses	0.19	0.19	0.22	0.38	0.49	1.06
	Other expenses	10.60	8.33	6.78	18.93	13.54	29.09
	Total Expenses (IV)	**35.58**	**18.00**	**17.69**	**53.58**	**45.68**	**86.12**
V.	**(Loss) before exceptional items and tax (III-IV)**	(5.06)	(14.38)	(14.07)	(19.44)	(18.26)	(42.57)
	Exceptional Income / (Loss)	-	-	-			
VI.	**(Loss) before tax**	**(5.06)**	**(14.38)**	**(14.07)**	**(19.44)**	**(18.26)**	**(42.57)**
VII.	**Tax expense:**						
	Current tax	-	-	-	-	-	-
	Tax Related to earlier years	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
VIII.	**Profit/(Loss) after tax**	**(5.06)**	**(14.38)**	**(14.07)**	**(19.44)**	**(18.26)**	**(42.57)**
IX.	Other Comprehensive Income						
	(i) Items that will be reclassified to the profit or loss	-	-	-			
	(ii) Income tax on items that will be reclassified to the profit or loss	-	-	-			
	(iii) Items that will not be reclassified to the profit or loss						
	a) Remeasurement of Defined employee benefit plans	-	-	-	-	-	0.36
	(iv) Income tax on items that will not be reclassified to the profit or loss	-	-	-			
X.	**Total Other Comprehensive Income / (Loss) (net of taxes)**	-	-	-	-	-	0.36
XI.	**Total Comprehensive Income**	**(5.06)**	**(14.38)**	**(14.07)**	**(19.44)**	**(18.26)**	**(42.21)**
	Earnings per Equity Share (of face value of ₹ 10 each) (not annualised except for the year end) (in ₹)						
XII.	Basic and Diluted	(0.12)	(0.33)	(0.33)	(0.45)	(0.42)	(0.98)
XIII.	Paid up Equity Share Capital (Equity Shares of face value of ₹ 10 each)	432.71	432.71	432.71	432.71	432.71	432.71
XIV>	Other equity excluding Revaluation Reserves						(649.11)

BRAHMAYYA & CO. Chartered Accountants HYDERABAD

For and on behalf of the Board of Directors

INCON ENGINEERS LTD. Hyderabad

Sreedhar Chowdary
Managing Director
Din: 00188924

Place: Hyderabad
Date: November 12, 2026

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INCON ENGINEERS LIMITED

INCON ENGINEERS LIMITED
UNAUDITED BALANCE SHEET AS AT SEPTEMBER 30, 2026

(Amount in ₹ in Lakhs)

Particulars	As at September 30, 2026	As at March 31, 2026
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	102.18	46.46
(b) Intangible assets	-	-
(c) Financial Assets		
Other financial assets	1.19	1.19
(d) Deferred Tax Asset (net)	-	-
Total non-current assets	**103.37**	**47.65**
Current assets		
(a) Inventories	0.33	0.33
(b) Financial Assets		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	21.46	2.55
(iii) Others financial assets	10.11	2.27
(c) Current Tax Assets (Net)	2.16	1.44
(d) Other current assets	5.40	0.33
Total current assets	**39.46**	**6.92**
TOTAL ASSETS	**142.83**	**54.57**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	571.38	571.38
(b) Other Equity	(668.55)	(649.11)
Total equity	**(97.17)**	**(77.73)**
Liabilities		
Non - current liabilities		
(a) Financial Liabilities		
(i) Borrowings	157.60	102.40
(b) Provisions	**5.21**	5.52
Total non - current liabilities	**162.81**	**107.92**
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	42.56	-
(ii) Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	0.58	0.54
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1.26	2.21
(iii) Other financial liabilities	26.02	20.07
(b) Other current liabilities	5.66	0.90
(c) Provisions	1.11	0.66
Total current liabilities	**77.19**	**24.38**
TOTAL EQUITY AND LIABILITIES	**142.83**	**54.57**

For and on behalf of the Board of Directors

Sreedhar Chowdary
Managing Director
Din: 00188924

BRAHMAYYA & CO. Chartered Accountants HYDERABAD

INCON ENGINEERS LTD. Hyderabad

Place: Hyderabad
Date: November 12, 2026

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INCON ENGINEERS LIMITED

INCON ENGINEERS LIMITED
UNAUDITED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2026

(Amount in ₹ in Lakhs)

Sl.No.	Particulars	for the period ended 30.09.2026	for the year ended 31.03.2026
I.	***Cash flow from operating activities:***		
	Profit before tax	(19.44)	(42.57)
	Add: Other Comprehensive Income		0.36
		(19.44)	(42.21)
	Adjustment for non-cash transactions:		
	Depreciation and amortization expenses	0.38	1.06
	Provision for Warranties	0.53	0.40
	Excess Provisions written back	(0.40)	(0.67)
		(18.93)	**(41.42)**
	Adjustment for investing and financing activities:		
	Interest Income:		
	From bank deposits and others	(0.04)	(0.08)
	Interest on Unsecured Loan	6.83	9.01
		6.79	**8.93**
	Adjustment for changes in working capital:		
	Decrease / (increase) in inventories	-	10.29
	Decrease / (increase) in trade receivables	-	25.03
	Decrease / (increase) in other current financial assets	(7.84)	4.86
	Decrease / (increase) in other current assets	(5.06)	1.22
	(Decrease) /Increase in trade payables	(0.92)	(0.22)
	(Decrease) /Increase in other current financial liabilities	(0.19)	(16.04)
	(Decrease) /Increase in other current liabilities	4.76	(7.90)
	(Decrease) /Increase in long term provisions	(0.31)	0.17
	(Decrease) /Increase in short term provisions	0.32	(0.42)
		(9.24)	**16.99**
	Cash generated from operations	**(21.38)**	**(15.50)**
	Less: Direct taxes paid (net of refunds)	(0.72)	-
	Net cash flow from operating activities (I)	**(22.10)**	**(15.50)**
II.	***Cash flows from investing activities***		
	Purchase of Property, Plant and Equipment	(56.10)	(0.15)
	Interest received	0.12	0.09
	Term Deposit made with the bank	(0.08)	(0.09)
	Net cash flow from/ (used in) investing activities (II)	**(56.06)**	**(0.15)**
III.	***Cash flows from financing activities***		
	Proceeds from Borrowings	97.76	17.80
	Interest paid	(0.69)	(0.90)
	Net cash flow (used in) financing activities (III)	**97.07**	**16.90**
IV.	***Net (decrease)/increase in cash and cash equivalents (I + II + III)***	**18.91**	**1.25**
	Cash and cash equivalents at the beginning of the year	2.55	1.30
V.	***Cash and cash equivalents at the end of the year***	**21.46**	**2.55**
VI.	***Components of cash and cash equivalents:***		
	Cash on Hand	0.10	0.09
	With banks:		
	On Current Account	21.36	2.46
	Total cash and cash equivalents	**21.46**	**2.55**

BRAHMAYYA & Co. Chartered Accountants HYDERABAD

For and on behalf of the Board of Directors

Sreedhar Chowdary
Managing Director
Din: 00188924

INCON ENGINEERS LTD. Hyderabad

Place: Hyderabad
Date: November 12, 2026

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To the Board of Directors of **INCON ENGINEERS LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **INCON ENGINEERS LIMITED**, B-6/3, I.D.A. Uppal, Hyderabad - 500 039, Telangana ("the Company") for the quarter and half year ended 30th September 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

2. 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 from material misstatement. A review is limited primarily to inquiries of the 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.

3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards (Ind AS) 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.

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for BRAHMAYYA & CO;
Chartered Accountants
Firms' Registration Number: 000513S

BRAHMAYYA & CO Chartered Accountants HYDERABAD

(P. CHANDRAMOULI)
Partner
Membership Number: 025211
UDIN: **26025211YTCKQG6932**

Place : Hyderabad
Date : November 12, 2026

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INCON ENGINEERS LIMITED

NOTES:

01. These financial results have been prepared in accordance with the Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015, prescribed under section 133 of the Companies Act 2013 and other recognised accounting practices and policies to the extent applicable.

02. Accounting Policies declared by the Company in Annual accounts for the year ended March 31, 2026, have been consistently followed.

03. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2026.

04. The Chief Operating Decision Maker reviews business performance at overall Company level as one segment. Therefore, Segment Reporting as per Ind – AS 108 is not applicable to the Company.

05. Comparative figures have been re-arranged wherever necessary to make them comparable with those of Current period, without any fiscal impact on the results.

06. The above results have been subjected to "Limited Review" by Auditors of the Company.

BRAHMAYYA & CO. Chartered Accountants HYDERABAD

For and on behalf of Board of Directors

Sreedhar Chowdary
Managing Director
Din: 00188924

INCON ENGINEERS LTD. Hyderabad

Place: Hyderabad
Date: November 12, 2026.