



C & C CONSTRUCTIONS LIMITED

Communication Address :- Plot No. 70, Institutional Sector-32, Gurgaon-122001 (Haryana)

Phone.: 0124-4236868

Website . www.candcinfrastucture.com

Date: 06.05.2026

To, The General Manager, Department of Corporate Services, BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400001 Scrip Code: 532813 ISIN: INE874H01015	To, Manager-Listing Compliance, National Stock Exchange of India Limited, Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra East, Mumbai - 400051 Symbol: CANDC ISIN: INE874H01015
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Subject : Outcome of the Board Meeting held today i.e. May 06, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR)], please be informed that the Board of Directors of the Company at its meeting held today i.e., May 06, 2026, *inter alia* considered and approved the following: -

- 1. Audited Financial Results (Standalone and Consolidated) for the Quarter and Year ended March 31, 2026**, along with Statement of Profit & Loss, Statement of Assets & Liabilities and the Statement of Cash Flow for the financial year ended March 31, 2026, both on Standalone and Consolidated basis (“Financial Results”) in accordance with Regulation 33 of SEBI [LODR].

The aforesaid results have been duly reviewed and recommended by the Audit Committee and audited by M/s. A S G & Associates, Chartered Accountants [FRN: 000389N], Statutory Auditors of the Company attached as **Annexure A**.

The Audit Reports are submitted with unmodified opinion(s) (free from any qualifications) and declaration to that effect is enclosed as **Annexure — A1**.

- 2. Appointment of M/s. Rahul J Garg, Chartered Accountants (FRN: 035806N), as the Internal Auditors** of the Company for the Financial Year 2026 - 2027, on the recommendation of the Audit Committee.



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The details as required under Regulation 30 of SEBI Listing Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are provided in **Annexure – B**.

The meeting of the Board commenced at 04:00 P.M. and concluded at 07:55 P.M.

The same is also available on the website of the Company at www.candcinfrastucture.com.

You are requested to take the above information on your record.

Thanking you,

For **C & C CONSTRUCTIONS LIMITED**

Chandan Singh
Whole-Time Director
DIN: 10901481

A S G & ASSOCIATES

CHARTERED ACCOUNTANTS
74, HEMKUNT COLONY, NEW DELHI - 110 048
TEL.: 26418183, 26476877 * FAX: 26476825
E-mail: asg@asgmail.in

Independent Auditor's Report on the Quarterly and Year-to-Date Audited Standalone Financial Results of C&C Constructions Limited ("the Company") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of C&C Constructions Limited

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **C&C Constructions Limited** ('the company') for the quarter and year ended March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "LODR Regulations").

1. The Hon'ble National Company Law Tribunal, Special Bench, New Delhi ("NCLT") on 14th February 2019 had admitted a petition for initiation of Corporate Insolvency and Bankruptcy Process (CIRP) filed by ICICI Bank Limited against ("the Company"). The Hon'ble National Company Law Tribunal, Principal Bench, New Delhi, vide its Order dated 7th October 2022, had ordered the liquidation of the company.
2. Subsequently, the Liquidator had sold all the Investments of the Company in Subsidiaries, Associates, Joint Ventures and Other Investments during the period for a sum of Rs.31.00 Crores on 6th August 2024, after the 13th round of auction and has also sold the company as a going concern for a sum of Rs.104.00 Crores on 27th December 2024, after the 14th round of action.
3. In our opinion and to the best of our information and according to the explanations given to us, the Financial Statement:
 1. Is presented in accordance with the requirements of the Listing Regulations in this regard, and
 2. Gives a true and fair view, subject to the points mentioned and explained in the Emphasis of Matters paragraph in Audit Report, in conformity with the recognition and measurement principles laid down in applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net



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loss and other comprehensive income and other financial information of the company for the quarter and year ended March 31, 2026.

Basis for Opinion:

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 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 draw attention to the Note Nos. 1 to 7 of the financial statements, which describe that the Company has been acquired as a going concern despite being subject to liquidation proceedings under the Insolvency and Bankruptcy Code, 2016 ("IBC"). As represented to us by the management, the new promoters acquired the Company on December 27, 2024, and as of the date of this report, have obtained only limited information regarding the Company's financial position and operations. Certain key records and details are still awaited from the Liquidator.

Management has further informed us that an application has been filed with the Hon'ble National Company Law Tribunal (NCLT) seeking specific reliefs and concessions, the outcome of which may impact the final accounting treatment of matters associated with the liquidation process. In light of these representations and disclosures made by the management, we note the following:

- The financial statements have been prepared based on the limited and preliminary information available as at March 31, 2026.
- Subsequent to the date of this report, additional information received or any reliefs and concessions granted by the NCLT regarding the accounting treatment may necessitate adjustments to the financial statements.
- The uncertainties inherent in the IBC liquidation process and the pending information from the Liquidator may materially affect certain estimates and disclosures in these statements.



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We have also been informed by the management that, in accordance with Section 53 of the IBC, no additional liabilities have been recognised for obligations incurred prior to the issuance of the Sale Certificate by the Liquidator. This statutory provision, as explained by the management, ensures that any claims or liabilities arising from the period preceding the formal sale will not impose an additional financial burden upon the Company during or after the liquidation process.

Based on the information and explanations provided to us, and the representations made by the management, and having carried out our audit procedures accordingly, we believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. Our opinion is therefore subject to the aforesaid matters, and any final determination by the NCLT or receipt of further substantive information from the Liquidator could result in changes to the financial statements.

Emphasis of Matters

Attention is invited to:

We draw attention to the Note Nos. 1 to 7 of the financial statements, which set out the significant developments affecting the Company during the reporting period. As disclosed therein, the Company was acquired as a going concern by M/s R K Constructions pursuant to a sale conducted by the Liquidator under the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC"), vide Sale Certificate dated December 27, 2024. Notwithstanding the transfer of control, the formal closure of the liquidation process under the IBC remains pending before the Hon'ble National Company Law Tribunal ("NCLT").

As represented to us by the management, and based on the information and explanations provided during the course of the audit, the new management has had access to only limited records and financial data relating to the Company's operations and financial position prior to the acquisition. Certain key financial documents and supporting information continue to be awaited from the erstwhile Liquidator, thereby constraining the extent of information available for comprehensive validation and analysis.

Further, the management has filed an application before the NCLT seeking various reliefs, concessions, and clarifications, which, if granted, may significantly impact the accounting treatment and financial reporting in respect of certain matters associated with the liquidation process. These proceedings are currently pending adjudication.



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In this context, we highlight the following considerations:

- The standalone financial statements for the year ended March 31, 2026, have been prepared based on the preliminary and limited financial records and disclosures made available to the new management as of the reporting date.
- Additional information that may become available, or judicial reliefs granted by the NCLT subsequent to the date of this report, could necessitate revisions to accounting estimates, recognition, or disclosures in the financial statements.
- There are inherent uncertainties arising from the continuation of liquidation proceedings and the lack of access to complete financial records of the pre-acquisition period, which may have a material bearing on the accuracy or completeness of certain balances and disclosures presented in these financial statements.

The management has further represented that, in accordance with the provisions of Section 53 of the IBC, no additional liabilities have been recognised in respect of obligations incurred prior to the issuance of the Sale Certificate by the Liquidator. This statutory safeguard, as interpreted by the Company, ensures that liabilities from the period prior to acquisition will not devolve upon the Company post-transfer.

Our opinion is not modified in respect of this matter. However, we draw attention to the fact that the ultimate resolution of the matters pending before the NCLT and any additional documentation or clarification received from the Liquidator may have a consequential impact on the financial statements in future periods.

It is further reported that:

- a. The company has received notices u/s 276 (B) of the Income tax Act, 1961 for initiation of prosecution proceedings with regard to late deposit of tax deducted at source for the financial years 2012-13, 2013-14, 2014-15 & 2016-17.
- b. The company has also received summons for levy of damages U/s 14 B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 aggregating to ₹0.96 Crores for the period from 2013-2016 and from 2014-2017 and the matter is presently sub-judiced.

Our opinion is not qualified in respect of these matters.



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Management's and Board of Directors' Responsibilities for the Statement:

The Statement, which includes the Standalone Financial Results, is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Statement has been compiled from the related audited standalone financial statements for the three months and year ended March 31, 2026. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Ind AS 34, 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 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Statements that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the Standalone Financial Results for the quarter and year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are 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



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reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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

- i) Identify and assess the risks of material misstatement of the financial statements, 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.
- ii) Obtain an understanding of internal controls 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.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) Conclude on the appropriateness of management's 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 statements 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.
- v) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- vi) Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Financial Statements that, individually



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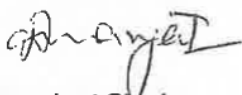
or in the aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work, and (ii) evaluating the effect of any identified misstatements in the Financial Statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For A S G & Associates
Chartered Accountants
FRN: 000389N



Amar Jeet Singh
(Partner)

M. No.: 089285

UDIN: 26089285CFPAMZ5398

Place: Gurugram

Dated: 06/05/2026



C & C CONSTRUCTIONS LIMITED

Registered Office: 74, Hemkunt Colony, Nehru Place, New Delhi - 110048

CIN: L45201DL1996PLC080401

E-mail: candc@candcinfrastructure.com Website: www.candcinfrastructure.com

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2026

(All amounts in Million INR unless otherwise stated)

S.No.	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Refer Note 8)	(Unaudited)	(audited)	(Audited)	(Audited)
(I)	REVENUES:					
	Revenue from Operations	200.96	-	-	200.96	-
	Other Income	45.36	51.49	71.71	134.69	90.87
	(I) Total Income (I)	246.32	51.49	71.71	335.65	90.87
(II)	EXPENSES:					
	Cost of Material Consumed	2.91	-	-	2.91	-
	Employee Benefits Expenses	3.11	2.47	0.59	9.80	0.59
	Finance Costs	33.72	17.88	0.95	97.47	9.99
	Depreciation and Amortization Expenses	1.47	1.46	1.61	5.87	5.86
	Other Expenses	475.57	5.26	30.15	507.53	312.22
	(II) Total Expenses (II)	516.78	27.07	33.30	623.58	328.66
(III)	Profit Before Tax (I-II)	(270.46)	24.42	38.41	(287.93)	(237.79)
(IV)	Tax Expenses:					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	Prior Tax Adjustment	-	-	-	-	-
(V)	Profit from Continued Operations (III-IV)	(270.46)	24.42	38.41	(287.93)	(237.79)
(VI)	Other Comprehensive Income					
	Items that will not be reclassified to Profit & Loss					
	(i) Re-measurement (gain)/loss on defined benefit plans	-	-	-	-	-
PROV	(ii) Tax on (i) above	-	-	-	-	-
	Total Other Comprehensive Income (VI)	-	-	-	-	-
(VII)	Total Comprehensive Income for the Period (V-VI)	(270.46)	24.42	38.41	(287.93)	(237.79)
(VIII)	Paid up equity share capital (Face value of 10/- each)	254.45	254.45	254.45	254.45	254.45
(IX)	Other equity (excluding revaluation reserves) as at balance sheet date					
(X)	Earnings Per Equity Shares (not annualised for quarters)					
	Basic (In ₹)	(10.63)	0.96	1.51	(11.32)	(9.35)
	Diluted (In ₹)	(10.63)	0.96	1.51	(11.32)	(9.35)

See accompanying notes to the financial results.



C & C CONSTRUCTIONS LIMITED

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AUDITED STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2026

(All amounts in Million INR unless otherwise stated)

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Assets		
Non-Current Assets		
Property, Plant and Equipment	290.06	314.47
Capital Work-in-progress	2.65	-
Intangible Assets	-	0.15
Financial assets	-	-
(i) Investments	0.20	-
(ii) Trade Receivable	142.17	143.61
(iii) Loans	-	-
(iv) Other Financial Assets	1.51	1.50
Deferred Tax Asset (Net)	-	-
Other Non-Current Assets	-	689.50
Total Non-Current Assets	436.59	1,149.23
Inventories	-	2.91
Financial assets		
(i) Trade Receivables	1,472.98	1,183.85
(ii) Cash and Cash Equivalents	21.67	30.30
(iii) Bank balances Other than Cash and Cash Equivalents	496.73	534.38
(iv) Loans and advances	-	-
Current Tax Assets (Net)	156.50	94.23
Other Current Assets	905.20	857.85
Total Current Assets	3,053.08	2,703.52
Total Assets	3,489.67	3,852.75
Equity and Liabilities		
Equity		
Equity Share Capital	254.45	254.45
Other Equity	(21,260.40)	(20,972.48)
Total Equity	(21,005.95)	(20,718.03)
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	-	-
(iii) Other Financial Liability	-	-
Non-Current Provisions	0.20	-
Other Non-current Liabilities	-	-
Total Non-Current Liabilities	0.20	-
Current Liabilities		
Financial Liabilities		
(i) Borrowings	18,781.34	18,324.86
(ii) Trade Payables		
a) Total outstanding Dues to Micro enterprise and small enterprises	-	-
b) Total outstanding Dues to creditors other than Micro enterprise and small enterprises	3,161.18	3,067.22
(iii) Other Financial Liabilities	1,674.28	2,188.40
Other Current Liabilities	798.73	952.82
Current Provisions	79.89	37.48
Total Current Liabilities	24,495.42	24,570.78
Total Equity and Liabilities	3,489.67	3,852.75

See accompanying notes to the financial results.



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AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(All amounts in Million INR unless otherwise stated)

Particulars	Year ended	Year ended
	31-Mar-26	31-Mar-25
(I) Operating Activities		
Profit Before Tax	(287.93)	(237.79)
Profit Before Tax	(287.93)	(237.79)
Adjustments for -		
Depreciation and amortisation	5.87	5.86
Profit on sale of PPE	(112.97)	(64.91)
Loss on Sale of Investment	-	218.76
Provision For ECL	13.92	13.73
Interest Income	(21.22)	(25.58)
Finance cost	97.47	9.99
Operating profit before working capital adjustments	(304.86)	(79.94)
Adjustments for changes in Working Capital -		
(Increase)/Decrease in Inventory	2.91	-
(Increase)/Decrease in Current Tax Assets	(62.27)	(1.45)
(Increase)/Decrease in Current Trade Receivables	(301.62)	10.80
(Increase)/Decrease in Other Current Assets	(47.35)	(14.35)
Increase/(Decrease) in Loans given	-	23.51
(Increase)/Decrease in other Non-Current Asset	689.50	-
Increase/(Decrease) in Provisions	42.61	(15.01)
Increase/(Decrease) in Trade Payables	93.98	19.08
Increase/(Decrease) in Other Financial Liabilities	(514.12)	642.99
Increase/(Decrease) in Other Current Liabilities	(154.08)	312.39
Cash generated from operations	(555.30)	898.02
Income Taxes Paid (Net)	-	-
Net cash flow from/(used in) Operating Activities (I)	(555.30)	898.02
(II) Investing Activities		
Sale of Investment in Subsidiaries, Associates and Joint venture	-	311.23
Investment in Subsidiary	(0.20)	-
Purchase of PPE	(3.14)	(0.02)
Sale Proceeds of PPE	132.15	105.03
(Increase)/Decrease in bank deposits (having maturity of more than 12 months)	(0.02)	0.07
(Increase)/Decrease in bank deposits (having maturity of less than 12 months)	37.65	(499.20)
Interest Income	21.22	25.58
Net cash flow from/(used in) Investing Activities (II)	187.66	(57.31)
(III) Financing Activities		
Proceeds/(Repayment) from/of Current & Non-current Borrowings	456.48	(808.48)
Finance cost	(97.47)	(9.99)
Net cash flow from Financing Activities (III)	359.01	(818.47)
Net Increase/(Decrease) in Cash and Cash Equivalents (I+II+III)	(8.63)	22.24
Cash and Cash Equivalents as at Beginning of the Year (A)	30.30	8.06
Cash and cash equivalents as at the End of the Year (B)	21.67	30.30
Net Increase/(Decrease) in Cash and Cash Equivalents (B-A)	(8.63)	22.24

See accompanying notes to the financial results.



NOTES:

- 1 The above audited standalone financial results for the quarter and Year ended March 31st, 2026 'the Statement') of C&C Constructions Limited ('the Company') which are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations') have been reviewed and recommended by Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on May 6th, 2026. These audited standalone financial results are prepared in accordance with the Companies' Indian Accounting Standards Rules 2015 (as amended) ("Ind AS") prescribed under section 133 of the Companies Act, 2013, and the other recognised accounting practices and policies to the extent applicable.
- 2 A Corporate Insolvency Resolution Process (CIRP) was initiated against the Company pursuant to Order No. CP No.: IB-1367(PB)/2018 dated 14.02.2019 ("admission order") passed by the Hon'ble National Company Law Tribunal (NCLT), Special Bench, New Delhi, under the provisions of the Insolvency and Bankruptcy Code, 2016 ("Code").

During the CIRP, the Committee of Creditors (CoC) resolved on 25.07.2022, to liquidate the Company due to the non-receipt of a viable Resolution Plan. Consequently, the Resolution Professional filed an application for liquidation of the Company under Section 33 of the Code, which the Hon'ble NCLT deliberated on multiple occasions. On 07.10.2022, the Hon'ble NCLT ordered the liquidation of the Company.

Furthermore, the SCC approved the sale of the Company as a going concern at its 25th meeting held on June 4th, 2024, under the provisions of the Code. Accordingly, sale certificates were issued to the respective auction purchasers on 6th August 2024 and on 27th December 2024.

However, please note that the financial statements do not reflect any adjustment related to the total of Current/Non-current Assets, total of Current/ Non-current Liabilities, classification of assets and liabilities, and assessment of impairment, if any, as of March 31st 2026, arising on account of the issue of sale certificates dated 6th August 2024, and 27th December 2024. The new management has solely relied



upon the statements and disclosures made by the Liquidator for the preparation and finalisation of these financial results. The potential impact of these adjustments on the statement of profit and loss, the cash flow statement, and related disclosures has not yet been incorporated.

Note: The Company has been sold as a going concern by the Liquidator under the Insolvency and Bankruptcy Code, 2016 ("Code"), vide Sale Certificate dated December 27th 2024, to M/s RK Constructions ("RKC").

The financial results as of March 31st 2026, are based on the Liquidator's financial statements as of December 27, 2024, without adjustments to asset and liability classification or impairment assessment.

As the Company has been under the control and management of the Liquidator for the last few financial years, the new management has solely relied upon the statements and disclosures made by the Liquidator for the preparation and finalisation of the financial results.

Although the Company was taken over by the new management on December 27, 2024, the formal closure of the liquidation process is still pending due to the non-filing of the requisite application by the Liquidator.

The current management has continued to act in good faith and in accordance with the limited available information and documentation provided by the liquidator. The financial statements for the quarter and year ended March 31st, 2026, therefore, reflect the position as inherited and transitioned from the Liquidator.

The management wishes to inform that an application has been filed with the Hon'ble National Company Law Tribunal (NCLT) by the new management of the Company seeking various reliefs, concessions, and clarifications in relation to the ongoing liquidation process and associated accounting treatments. The outcome of this application is currently awaited and may have a bearing on certain matters reflected in these financial statements.

Accordingly, the following points are brought to the attention of users of the financial statements:



- *These financial statements have been prepared based on the limited and preliminary financial and operational information available to the new management as at March 31st, 2026.*
- *Any further information received from the Liquidator or reliefs/concessions granted by the NCLT subsequent to the reporting date may require appropriate revisions or adjustments in the financial statements.*
- *Given the continuing uncertainties associated with the liquidation process under the Insolvency and Bankruptcy Code (IBC), and the absence of complete documentation from the Liquidator, certain estimates and disclosures may be subject to material changes in future periods.*

The management continues to make best efforts to obtain all necessary information and will give due consideration to any developments arising from the liquidation process or judicial proceedings while preparing future financial statements.

All liabilities, known or unknown, claimed or unclaimed, including those of creditors, employees, and statutory authorities (Income Tax, GST, Excise, Customs, etc.), shall be settled per Section 53 of the Code. Neither the Company, its new management, nor the Successful Bidder shall bear any further liability.

- 3 The Statutory Auditors have included an Emphasis of Matter in their review report for the Quarterly and Year-to-Date, in respect of the following matters:
- a The company has received notices u/s 276 (B) of the Income tax Act, 1961 for initiation of prosecution proceedings with regard to late deposit of tax deducted at source for the financial years 2012-13, 2013-14, 2014-15 & 2016-17.
 - b. The company has also received summons for levy of damages U/s 14 B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 aggregating to ₹0.96 Crores for the period from 2013-2016 and from 2014-2017 and the matter is presently sub-judiced.

Note: The Company has been sold as a going concern by the Liquidator under the Insolvency and Bankruptcy Code, 2016 ("Code"), vide Sale Certificate dated December 27, 2024, to M/s R K Constructions ("RKC"). The financial results as of



March 31st, 2026, are based on the Liquidator's financial statements as of December 27, 2024, without adjustments to asset and liability classification or impairment assessment.

As the Company has been under the control and management of the Liquidator for the last few financial years, the new management has solely relied upon the statements and disclosures made by the Liquidator for the preparation and finalization of the financial results.

Although the Company was taken over by the new management on December 27, 2024, the formal closure of the liquidation process is still pending due to the non-filing of the requisite application by the Liquidator.

The current management has continued to act in good faith and in accordance with the available information and documentation. The financial statements for the quarter and year ended March 31st, 2026, therefore, reflect the position as inherited and transitioned from the Liquidator.

The management wishes to inform that an application has been filed with the Hon'ble National Company Law Tribunal (NCLT) by the new management of the Company seeking various reliefs, concessions, and clarifications in relation to the ongoing liquidation process and associated accounting treatments. The outcome of this application is currently awaited and may have a bearing on certain matters reflected in these financial statements.

Accordingly, the following points are brought to the attention of users of the financial statements:

- These financial statements have been prepared based on the limited and preliminary financial and operational information available to the new management as at March 31st, 2026.*
- Any further information received from the Liquidator or reliefs/concessions granted by the NCLT subsequent to the reporting date may require appropriate revisions or adjustments in the financial statements.*
- Given the continuing uncertainties associated with the liquidation process*



under the Insolvency and Bankruptcy Code (IBC), and the absence of complete documentation from the Liquidator, certain estimates and disclosures may be subject to material changes in future periods.

The management continues to make best efforts to obtain all necessary information and will give due consideration to any developments arising from the liquidation process or judicial proceedings while preparing future financial statements.

All liabilities, known or unknown, claimed or unclaimed, including those of creditors, employees, and statutory authorities (Income Tax, GST, Excise, Customs, etc.), shall be settled per Section 53 of the Code. Neither the Company, its new management, nor the Successful Bidder shall bear any further liability.

- 4 Disclaimer of re-constituted Board of Directors for signing financial results for March 31st, 2026:

The Financial Result for the quarter and year ended March 31st, 2026, ("Subject Accounts") prepared on the basis of information provided by the Liquidator such as the Financials and bank statements of the Corporate Debtor, have been signed by the Re-constituted Board of Directors ("New Management") of the Company for the purpose of statutory compliance, subject to the following Inherent Limitations and Inhibitions: -

- (i) The re-constituted Board of Directors, in this regard, relied solely and exclusively on the balance sheet of the Company as of December 27, 2024 prepared by the Liquidator and books of accounts, bank statement and other records of the Corporate Debtor (collectively, "Records") made available to the Re-constituted Board of Directors / New Management of the Company by the Liquidator. The Re-constituted Board of Directors have approved and signed the Subject Accounts on the basis that the available Records believing that the same: (a) are genuine, correct and accurate; (b) have been prepared and maintained in accordance with the applicable accounting standards, policies and conventions, and the Re-constituted Board of Directors are not aware of any significant exercise of judgment which has not been disclosed to them in writing in this regard; and (c) are not in any way fraudulent or misleading;



- (ii) The re-constituted Board of Directors do not take any responsibility or liability for the Financial Result for the quarter and Year ended March 31st, 2026. No statement, fact, information (whether current or historical) or opinion contained herein should be deemed or construed as a representation or warranty, confirmation, undertaking and/or assurance, whether express or implied, by the members of the Re-constituted Board of Directors of the Company.
- (iii) The Re-constituted Board of Directors has approved and signed the Financial Results for the quarter and year ended March 31st, 2026, in good faith and accordingly, no suit, prosecution or other legal proceeding shall lie against them. The Financial Result is accepted by the Reconstituted Board of Directors in their fiduciary capacity without accepting any personal liability and is only in compliance with the statutory requirement.

For the reasons set out in the preceding paragraphs, the Re-constituted Board of Directors is signing the Financial Result for the quarter and year ended March 31st, 2026, in compliance with the provisions of SEBI (LODR), 2015, and in good faith and strictly on a without liability basis; and no suit, prosecution or other legal proceeding shall lie against them, now or in future, in relation to or in connection with (in any manner whatsoever) this Financial Result or any matter stated therein.

- 5 Accounting adjustment of Assets/Liabilities will be made as per application laws and in line with the Relief and concessions sought from NCLT.
- 6 Owing to the uncertainties noted above, the financial position and results of operations presented herein should be read with the understanding that:
- The underlying basis for the preparation of the financial statements may be subject to significant changes as pending information is received and the NCLT issues its final determination on the reliefs and concessions sought.
 - The application of Section 53 of the IBC serves to protect the Company from incurring additional liabilities for transactions or obligations dated prior to the issuance of the sale certificate by the liquidator.
 - The Company will closely monitor developments under the liquidation



proceedings and update its accounting estimates and disclosures in subsequent financial statements as required

- 7 As of the reporting date, no updated information regarding the Liquidation account has been received from the Liquidator; hence, the effect of the liquidation account has been reported based on the last available data. Upon completion of the adjustment of all assets and liabilities, as sought from the Hon'ble NCLT through the Relief and Concession Application, relevant entries will be passed in this liquidation account accordingly.

Further, since the Liquidator has not yet completed the liquidation process, the status of the company is still showing under liquidation with the Ministry of Corporate Affairs (MCA). Consequently, all necessary adjustment entries remain pending until formal closure by the Liquidator and necessary updates are made at MCA.

- 8 The figures for the quarter ended 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures in respect of the full financial year and published year-to-date unaudited figures up to the third quarter of the respective financial year, which were subjected to limited review by the statutory auditors.
- 9 On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.

The incremental impact of these changes, assessed by the Company, on the basis of information available, in line with the guidance provided by the Institute of Chartered Accountants of India, is not material and has been accounted for all employees in the standalone financial results for the period ended 31st March 2026. The Group will continue to monitor the development pertaining to the Labour Codes and will evaluate the impact, if any, on the measurement of the employee benefits liability.



- 10 Investors can view the audited standalone financial results of the Company for the quarter and year ended 31st March 2026 on the Company's website http://www.candcinfrastructure.com/financial_results.php or on the website of the stock exchange www.bseindia.com and www.nseindia.com.
- 11 Previous quarter/year ended figures have been regrouped/reclassified, whenever necessary, to confirm the current period's classification.

For C&C Constructions Limited



Chandan Singh
Whole Time Director
DIN:10901481



A S G & ASSOCIATES

CHARTERED ACCOUNTANTS
74, HEMKUNT COLONY, NEW DELHI - 110 048
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Independent Auditor's Report on the Quarterly and Year-to-Date Audited Consolidated Financial Results of C&C Constructions Limited, and its subsidiaries ("the Group") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of C&C Constructions Limited

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **C&C Constructions Limited** ("the Company"), and its subsidiaries (the Company and its subsidiaries together referred to as the "Group") for the quarter and year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Group pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "LODR Regulations").

1. The Hon'ble National Company Law Tribunal, Special Bench, New Delhi ("NCLT") on 14th February 2019 had admitted a petition for initiation of Corporate Insolvency and Bankruptcy Process (CIRP) filed by ICICI Bank Limited against ("the Company"). The Hon'ble National Company Law Tribunal, Principal Bench, New Delhi, vide its Order dated 7th October 2022, had ordered the liquidation of the company.
2. Subsequently, the Liquidator had sold all the Investments of the Company in Subsidiaries, Associates, Joint Ventures and Other Investments during the period for a sum of Rs.31.00 Crores on 6th August 2024, after the 13th round of auction and has also sold the company as a going concern for a sum of Rs.104.00 Crores on 27th December 2024, after the 14th round of action.
3. In our opinion and to the best of our information and according to the explanations given to us, the Financial Statement:
 1. includes the financial results of the following Wholly Owned Subsidiaries:
 - (i) Ceigall Integrated Energy Ltd., India
 - (ii) Ceigall Transmission and Distribution Ltd., India
 2. is presented in accordance with the requirements of the Listing Regulations in this regard, and
 3. gives a true and fair view, subject to the points mentioned and explained in the



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Emphasis of Matters paragraph in Audit Report, in conformity with the recognition and measurement principles laid down in applicable Indian Accounting Standards (“Ind AS”) and other accounting principles generally accepted in India, of the consolidated net loss and consolidated other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion:

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 Consolidated Financial Results” section of our report. We are independent of the Group 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 draw attention to the Note Nos. 1 to 7 of the financial statements, which describe that the Company has been acquired as a going concern despite being subject to liquidation proceedings under the Insolvency and Bankruptcy Code, 2016 (“IBC”). As represented to us by the management, the new promoters acquired the Company on December 27, 2024, and as of the date of this report, have obtained only limited information regarding the Company’s financial position and operations. Certain key records and details are still awaited from the Liquidator.

Management has further informed us that an application has been filed with the Hon’ble National Company Law Tribunal (NCLT) seeking specific reliefs and concessions, the outcome of which may impact the final accounting treatment of matters associated with the liquidation process. In light of these representations and disclosures made by the management, we note the following:

- The financial statements have been prepared based on the limited and preliminary information available as at March 31, 2026.
- Subsequent to the date of this report, additional information received or any reliefs and concessions granted by the NCLT regarding the accounting treatment may necessitate adjustments to the financial statements.



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- The uncertainties inherent in the IBC liquidation process and the pending information from the Liquidator may materially affect certain estimates and disclosures in these statements.

We have also been informed by the management that, in accordance with Section 53 of the IBC, no additional liabilities have been recognised for obligations incurred prior to the issuance of the Sale Certificate by the Liquidator. This statutory provision, as explained by the management, ensures that any claims or liabilities arising from the period preceding the formal sale will not impose an additional financial burden upon the Company during or after the liquidation process.

Based on the information and explanations provided to us, and the representations made by the management, and having carried out our audit procedures accordingly, we believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. Our opinion is therefore subject to the aforesaid matters, and any final determination by the NCLT or receipt of further substantive information from the Liquidator could result in changes to the financial statements.

Emphasis of Matters

Attention is invited to:

We draw attention to the Note Nos. 1 to 7 of the financial statements, which set out the significant developments affecting the Company during the reporting period. As disclosed therein, the Company was acquired as a going concern by M/s R K Constructions pursuant to a sale conducted by the Liquidator under the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC"), vide Sale Certificate dated December 27, 2024. Notwithstanding the transfer of control, the formal closure of the liquidation process under the IBC remains pending before the Hon'ble National Company Law Tribunal ("NCLT").

As represented to us by the management, and based on the information and explanations provided during the course of the audit, the new management has had access to only limited records and financial data relating to the Company's operations and financial position prior to the acquisition. Certain key financial documents and supporting information continue to be awaited from the erstwhile Liquidator, thereby constraining the extent of information available for comprehensive validation and analysis.

Further, the management has filed an application before the NCLT seeking various reliefs, concessions, and clarifications, which, if granted, may significantly impact the accounting



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treatment and financial reporting in respect of certain matters associated with the liquidation process. These proceedings are currently pending adjudication.

In this context, we highlight the following considerations:

- The Consolidated financial statements for the year ended March 31, 2026, have been prepared based on the preliminary and limited financial records and disclosures made available to the new management as of the reporting date.
- Additional information that may become available, or judicial reliefs granted by the NCLT subsequent to the date of this report, could necessitate revisions to accounting estimates, recognition, or disclosures in the financial statements.
- There are inherent uncertainties arising from the continuation of liquidation proceedings and the lack of access to complete financial records of the pre-acquisition period, which may have a material bearing on the accuracy or completeness of certain balances and disclosures presented in these financial statements.

The management has further represented that, in accordance with the provisions of Section 53 of the IBC, no additional liabilities have been recognised in respect of obligations incurred prior to the issuance of the Sale Certificate by the Liquidator. This statutory safeguard, as interpreted by the Company, ensures that liabilities from the period prior to acquisition will not devolve upon the Company post-transfer.

Our opinion is not modified in respect of this matter. However, we draw attention to the fact that the ultimate resolution of the matters pending before the NCLT and any additional documentation or clarification received from the Liquidator may have a consequential impact on the financial statements in future periods.

It is further reported that:

- a. The company has received notices u/s 276 (B) of the Income Tax Act, 1961, for initiation of prosecution proceedings with regard to the late deposit of tax deducted at source for the financial years 2012-13, 2013-14, 2014-15 & 2016-17.
- b. The company has also received summons for levy of damages U/s 14 B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, aggregating to ₹0.96 Crores for the period from 2013-2016 and from 2014-2017 and the matter is presently sub-judiced.



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- c. The standalone Ind AS financial statements of both subsidiaries (Ceigall Integrated Energy Ltd., India & Ceigall Transmission and Distribution Ltd., India) have been audited by other auditors, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiary companies is based solely on the report of such other auditors, whose financial statements reflect total assets of Rs.0.21 Mn, and Net Loss of Rs.0.04 Mn.

Our opinion is not qualified in respect of these matters.

Management's and Board of Directors' Responsibilities for the Statement:

The Statement, which includes the Consolidated Financial Results, is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Statement has been compiled from the related audited Consolidated financial statements for the three months and year ended March 31, 2026. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the consolidated net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Ind AS 34, 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 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Statements that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the Group's financial reporting process.



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Auditor's responsibilities for the audit of the Consolidated Financial Results for the quarter and year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Consolidated financial statements as a whole are 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 these Consolidated financial statements.

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

- i) Identify and assess the risks of material misstatement of the financial statements, 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.
- ii) Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Group has an adequate internal financial control system in place and the operating effectiveness of such controls.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) Conclude on the appropriateness of management's 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 Group'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 statements 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 Group to cease to continue as a going concern.
- v) Evaluate the overall presentation, structure and content of the financial statements,



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including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- vi) Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement.

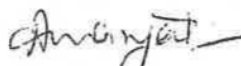
Materiality is the magnitude of misstatements in the Financial Statements that, individually or in the aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work, and (ii) evaluating the effect of any identified misstatements in the Consolidated Financial Statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For A S G & Associates
Chartered Accountants
FRN: 000389N


Amar Jeet Singh
(Partner)

M. No.: 089285

UDIN: 26089285 L GD IIM 2106



Place: Gurugram

Dated: 06/05/2026

C & C CONSTRUCTIONS LIMITED

Registered Office: 74, Hemkunt Colony, Nehru Place, New Delhi - 110048

CIN: L45201DL1996PLC080401

E-mail: candc@candcinfrastructure.com Website: www.candcinfrastructure.com

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2026

(All amounts in Million INR unless otherwise stated)

S.No.	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Refer Note 8)	(Unaudited)	(audited)	(Audited)	(Audited)
(I)	REVENUES:					
	Revenue from Operations	200.96	-	-	200.96	-
	Other Income	45.36	51.49	71.71	134.69	90.87
(I)	Total Income (I)	246.32	51.49	71.71	335.65	90.87
(II)	EXPENSES:					
	Cost of Material Consumed	2.91	-	-	2.91	-
	Employee Benefits Expenses	3.11	2.47	0.59	9.80	0.59
	Finance Costs	33.72	17.88	0.95	97.47	9.99
	Depreciation and Amortization Expenses	1.47	1.46	1.61	5.87	5.86
	Other Expenses	475.61	5.28	30.15	507.59	312.22
(II)	Total Expenses (II)	516.82	27.09	33.30	623.64	328.66
(III)	Profit Before Tax (I-II)	(270.50)	24.40	38.41	(287.99)	(237.79)
(IV)	Tax Expenses:					
	Current Tax	-	-	-	-	-
	Deferred Tax	0.01	-	-	0.01	-
	Prior Tax Adjustment	-	-	-	-	-
(V)	Profit from Continued Operations (III-IV)	(270.49)	24.40	38.41	(287.98)	(237.79)
(VI)	Other Comprehensive Income					
	Items that will not be reclassified to Profit & Loss					
	(i) Re-measurement (gain)/loss on defined benefit plans	-	-	-	-	-
PROV	(ii) Tax on (i) above	-	-	-	-	-
	Total Other Comprehensive Income (VI)	-	-	-	-	-
(VII)	Total Comprehensive Income for the Period (V-VI)	(270.49)	24.40	38.41	(287.98)	(237.79)
(VII)	Paid up equity share capital (Face value of 10/- each)	254.45	254.45	254.45	254.45	254.45
(IX)	Other equity (excluding revaluation reserves) as at balance sheet date					
(X)	Earnings Per Equity Shares (not annualised for quarters)					
	Basic (In ₹)	(10.63)	0.96	1.51	(11.32)	(9.35)
	Diluted (In ₹)	(10.63)	0.96	1.51	(11.32)	(9.35)

See accompanying notes to the financial results.



C & C CONSTRUCTIONS LIMITED

Registered Office: 74, Hemkunt Colony, Nehru Place, New Delhi - 110048

CIN: L45201DL1996PLC080401

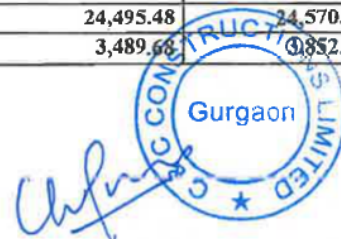
E-mail: candc@candcinfrastructure.com Website: www.candcinfrastructure.com

AUDITED CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2026

(All amounts in Million INR unless otherwise stated)

Particulars	As at	As at
	March 31, 2026	March 31, 2025
Assets		
Non-Current Assets		
Property, Plant and Equipment	290.06	314.47
Capital Work-in-progress	2.65	-
Intangible Assets	-	0.15
Financial assets	-	-
(i) Investments	-	-
(ii) Trade Receivable	142.17	143.61
(iii) Loans	-	-
(iv) Other Financial Assets	1.51	1.50
Deferred Tax Asset (Net)	0.01	-
Other Non-Current Assets	-	689.50
Total Non-Current Assets	436.40	1,149.23
Inventories	-	2.91
Financial assets	-	-
(i) Trade Receivables	1,472.98	1,183.85
(ii) Cash and Cash Equivalents	21.87	30.30
(iii) Bank balances Other than Cash and Cash Equivalents	496.73	534.38
(iv) Loans and advances	-	-
Current Tax Assets (Net)	156.50	94.23
Other Current Assets	905.20	857.85
Total Current Assets	3,053.28	2,703.52
Total Assets	3,489.68	3,852.75
Equity and Liabilities		
Equity		
Equity Share Capital	254.45	254.45
Other Equity	(21,260.45)	(20,972.48)
Total Equity	(21,006.00)	(20,718.03)
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	-	-
(iii) Other Financial Liability	-	-
Non-Current Provisions	0.20	-
Other Non-current Liabilities	-	-
Total Non-Current Liabilities	0.20	-
Current Liabilities		
Financial Liabilities		
(i) Borrowings	18,781.34	18,324.86
(ii) Trade Payables		
a) Total outstanding Dues to Micro enterprise and small enterprises	-	-
b) Total outstanding Dues to creditors other than Micro enterprise and small enterprises	3,161.17	3,067.22
(iii) Other Financial Liabilities	1,674.28	2,188.40
Other Current Liabilities	798.80	952.82
Current Provisions	79.89	37.48
Total Current Liabilities	24,495.48	24,570.78
Total Equity and Liabilities	3,489.68	3,852.75

See accompanying notes to the financial results.



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AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(All amounts in Million INR unless otherwise stated)

Particulars	Year ended	Year ended
	31-Mar-26	31-Mar-25
(I) Operating Activities		
Profit Before Tax	(287.98)	(237.79)
Profit Before Tax	(287.98)	(237.79)
Adjustments for -		
Depreciation and amortisation	5.87	5.86
Profit on sale of PPE	(112.97)	(64.91)
Loss on Sale of Investment	-	218.76
Provision For ECL	13.92	13.74
Interest Income	(21.22)	(25.58)
Finance cost	97.47	9.99
Operating profit before working capital adjustments	(304.91)	(79.94)
Adjustments for changes in Working Capital -		
(Increase)/Decrease in Inventory	2.91	-
(Increase)/Decrease in Current Tax Assets	(62.27)	(1.45)
(Increase)/Decrease in Current Trade Receivables	(301.62)	10.80
(Increase)/Decrease in Other Current Assets	(47.35)	(14.35)
Increase/(Decrease) in Loans given	-	23.51
(Increase)/Decrease in other Non-Current Asset	689.50	-
Increase/(Decrease) in Provisions	42.61	(15.01)
Increase/(Decrease) in Trade Payables	93.97	19.08
Increase/(Decrease) in Other Financial Liabilities	(514.12)	642.99
Increase/(Decrease) in Other Current Liabilities	(154.02)	312.39
Cash generated from operations	(555.30)	898.02
Income Taxes Paid (Net)	-	-
Net cash flow from/(used in) Operating Activities (I)	(555.30)	898.02
(II) Investing Activities		
Sale of Investment in Subsidiaries, Associates and Joint venture	-	311.23
Investment in Subsidiary	-	-
Purchase of PPE	(3.14)	(0.02)
Sale Proceeds of PPE	132.15	105.03
(Increase)/Decrease in bank deposits (having maturity of more than 12 months)	(0.02)	0.07
(Increase)/Decrease in bank deposits (having maturity of less than 12 months)	37.65	(499.20)
Interest Income	21.22	25.58
Net cash flow from/(used in) Investing Activities (II)	187.86	(57.31)
(III) Financing Activities		
Proceeds/(Repayment) from/of Current & Non-current Borrowings	456.48	(808.48)
Finance cost	(97.47)	(9.99)
Net cash flow from Financing Activities (III)	359.01	(818.47)
Net Increase/(Decrease) in Cash and Cash Equivalents (I+II+III)	(8.43)	22.24
Cash and Cash Equivalents as at Beginning of the Year (A)	30.30	8.06
Cash and cash equivalents as at the End of the Year (B)	21.87	30.30
Net Increase/(Decrease) in Cash and Cash Equivalents (B-A)	(8.43)	22.24

See accompanying notes to the financial results.



NOTES:

- 1 The above audited consolidated financial results for the quarter and Year ended March 31st, 2026 'the Statement') of C&C Constructions Limited ('the Company') which are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations') have been reviewed and recommended by Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on May 6th, 2026. These audited consolidated financial results are prepared in accordance with the Companies' Indian Accounting Standards Rules 2015 (as amended) ("Ind AS") prescribed under section 133 of the Companies Act, 2013, and the other recognised accounting practices and policies to the extent applicable.
- 2 A Corporate Insolvency Resolution Process (CIRP) was initiated against the Company pursuant to Order No. CP No.: IB-1367(PB)/2018 dated 14.02.2019 ("admission order") passed by the Hon'ble National Company Law Tribunal (NCLT), Special Bench, New Delhi, under the provisions of the Insolvency and Bankruptcy Code, 2016 ("Code").

During the CIRP, the Committee of Creditors (CoC) resolved on 25.07.2022, to liquidate the Company due to the non-receipt of a viable Resolution Plan. Consequently, the Resolution Professional filed an application for liquidation of the Company under Section 33 of the Code, which the Hon'ble NCLT deliberated on multiple occasions. On 07.10.2022, the Hon'ble NCLT ordered the liquidation of the Company.

Furthermore, the SCC approved the sale of the Company as a going concern at its 25th meeting held on June 4th, 2024, under the provisions of the Code. Accordingly, sale certificates were issued to the respective auction purchasers on 6th August 2024 and on 27th December 2024.

However, please note that the financial statements do not reflect any adjustment related to the total of Current/Non-current Assets, total of Current/ Non-current Liabilities, classification of assets and liabilities, and assessment of impairment, if any, as of March 31st 2026, arising on account of the issue of sale certificates dated 6th August 2024, and 27th December 2024. The new management has solely relied



upon the statements and disclosures made by the Liquidator for the preparation and finalisation of these financial results. The potential impact of these adjustments on the statement of profit and loss, the cash flow statement, and related disclosures has not yet been incorporated.

Note: The Company has been sold as a going concern by the Liquidator under the Insolvency and Bankruptcy Code, 2016 ("Code"), vide Sale Certificate dated December 27th 2024, to M/s R K Constructions ("RKC").

The financial results as of March 31st 2026, are based on the Liquidator's financial statements as of December 27, 2024, without adjustments to asset and liability classification or impairment assessment.

As the Company has been under the control and management of the Liquidator for the last few financial years, the new management has solely relied upon the statements and disclosures made by the Liquidator for the preparation and finalisation of the financial results.

Although the Company was taken over by the new management on December 27, 2024, the formal closure of the liquidation process is still pending due to the non-filing of the requisite application by the Liquidator.

The current management has continued to act in good faith and in accordance with the limited available information and documentation provided by the liquidator. The financial statements for the quarter and year ended March 31st, 2026, therefore, reflect the position as inherited and transitioned from the Liquidator.

The management wishes to inform that an application has been filed with the Hon'ble National Company Law Tribunal (NCLT) by the new management of the Company seeking various reliefs, concessions, and clarifications in relation to the ongoing liquidation process and associated accounting treatments. The outcome of this application is currently awaited and may have a bearing on certain matters reflected in these financial statements.

Accordingly, the following points are brought to the attention of users of the financial statements:



- *These financial statements have been prepared based on the limited and preliminary financial and operational information available to the new management as at March 31st, 2026.*
- *Any further information received from the Liquidator or reliefs/concessions granted by the NCLT subsequent to the reporting date may require appropriate revisions or adjustments in the financial statements.*
- *Given the continuing uncertainties associated with the liquidation process under the Insolvency and Bankruptcy Code (IBC), and the absence of complete documentation from the Liquidator, certain estimates and disclosures may be subject to material changes in future periods.*

The management continues to make best efforts to obtain all necessary information and will give due consideration to any developments arising from the liquidation process or judicial proceedings while preparing future financial statements.

All liabilities, known or unknown, claimed or unclaimed, including those of creditors, employees, and statutory authorities (Income Tax, GST, Excise, Customs, etc.), shall be settled per Section 53 of the Code. Neither the Company, its new management, nor the Successful Bidder shall bear any further liability.

- 3 The Statutory Auditors have included an Emphasis of Matter in their review report for the Quarterly and Year-to-Date, in respect of the following matters:
- a. The company has received notices u/s 276 (B) of the Income tax Act, 1961 for initiation of prosecution proceedings with regard to late deposit of tax deducted at source for the financial years 2012-13, 2013-14, 2014-15 & 2016-17.
 - b. The company has also received summons for levy of damages U/s 14 B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 aggregating to ₹0.96 Crores for the period from 2013-2016 and from 2014-2017 and the matter is presently sub-judiced.

Note: The Company has been sold as a going concern by the Liquidator under the Insolvency and Bankruptcy Code, 2016 ("Code"), vide Sale Certificate dated December 27, 2024, to M/s R K Constructions ("RKC"). The financial results as of



March 31st, 2026, are based on the Liquidator's financial statements as of December 27, 2024, without adjustments to asset and liability classification or impairment assessment.

As the Company has been under the control and management of the Liquidator for the last few financial years, the new management has solely relied upon the statements and disclosures made by the Liquidator for the preparation and finalization of the financial results.

Although the Company was taken over by the new management on December 27, 2024, the formal closure of the liquidation process is still pending due to the non-filing of the requisite application by the Liquidator.

The current management has continued to act in good faith and in accordance with the available information and documentation. The financial statements for the quarter and year ended March 31st, 2026, therefore, reflect the position as inherited and transitioned from the Liquidator.

The management wishes to inform that an application has been filed with the Hon'ble National Company Law Tribunal (NCLT) by the new management of the Company seeking various reliefs, concessions, and clarifications in relation to the ongoing liquidation process and associated accounting treatments. The outcome of this application is currently awaited and may have a bearing on certain matters reflected in these financial statements.

Accordingly, the following points are brought to the attention of users of the financial statements:

- These financial statements have been prepared based on the limited and preliminary financial and operational information available to the new management as at March 31st, 2026.*
- Any further information received from the Liquidator or reliefs/concessions granted by the NCLT subsequent to the reporting date may require appropriate revisions or adjustments in the financial statements.*
- Given the continuing uncertainties associated with the liquidation process*



under the Insolvency and Bankruptcy Code (IBC), and the absence of complete documentation from the Liquidator, certain estimates and disclosures may be subject to material changes in future periods.

The management continues to make best efforts to obtain all necessary information and will give due consideration to any developments arising from the liquidation process or judicial proceedings while preparing future financial statements.

All liabilities, known or unknown, claimed or unclaimed, including those of creditors, employees, and statutory authorities (Income Tax, GST, Excise, Customs, etc.), shall be settled per Section 53 of the Code. Neither the Company, its new management, nor the Successful Bidder shall bear any further liability.

- 4 Disclaimer of re-constituted Board of Directors for signing financial results for March 31st, 2026:

The Financial Result for the quarter and year ended March 31st, 2026, ("Subject Accounts") prepared on the basis of information provided by the Liquidator such as the Financials and bank statements of the Corporate Debtor, have been signed by the Re-constituted Board of Directors ("New Management") of the Company for the purpose of statutory compliance, subject to the following Inherent Limitations and Inhibitions: -

- (i) The re-constituted Board of Directors, in this regard, relied solely and exclusively on the balance sheet of the Company as of December 27, 2024 prepared by the Liquidator and books of accounts, bank statement and other records of the Corporate Debtor (collectively, "Records") made available to the Re-constituted Board of Directors / New Management of the Company by the Liquidator. The Re-constituted Board of Directors have approved and signed the Subject Accounts on the basis that the available Records believing that the same: (a) are genuine, correct and accurate; (b) have been prepared and maintained in accordance with the applicable accounting standards, policies and conventions, and the Re-constituted Board of Directors are not aware of any significant exercise of judgment which has not been disclosed to them in writing in this regard; and (c) are not in any way fraudulent or misleading;



- (ii) The re-constituted Board of Directors do not take any responsibility or liability for the Financial Result for the quarter and Year ended March 31st, 2026. No statement, fact, information (whether current or historical) or opinion contained herein should be deemed or construed as a representation or warranty, confirmation, undertaking and/or assurance, whether express or implied, by the members of the Re-constituted Board of Directors of the Company.
- (iii) The Re-constituted Board of Directors has approved and signed the Financial Results for the quarter and year ended March 31st, 2026, in good faith and accordingly, no suit, prosecution or other legal proceeding shall lie against them. The Financial Result is accepted by the Reconstituted Board of Directors in their fiduciary capacity without accepting any personal liability and is only in compliance with the statutory requirement.

For the reasons set out in the preceding paragraphs, the Re-constituted Board of Directors is signing the Financial Result for the quarter and year ended March 31st, 2026, in compliance with the provisions of SEBI (LODR), 2015, and in good faith and strictly on a without liability basis; and no suit, prosecution or other legal proceeding shall lie against them, now or in future, in relation to or in connection with (in any manner whatsoever) this Financial Result or any matter stated therein.

- 5 Accounting adjustment of Assets/Liabilities will be made as per application laws and in line with the Relief and concessions sought from NCLT.
- 6 Owing to the uncertainties noted above, the financial position and results of operations presented herein should be read with the understanding that:
- The underlying basis for the preparation of the financial statements may be subject to significant changes as pending information is received and the NCLT issues its final determination on the reliefs and concessions sought.
 - The application of Section 53 of the IBC serves to protect the Company from incurring additional liabilities for transactions or obligations dated prior to the issuance of the sale certificate by the liquidator.
 - The Company will closely monitor developments under the liquidation



proceedings and update its accounting estimates and disclosures in subsequent financial statements as required

- 7 As of the reporting date, no updated information regarding the Liquidation account has been received from the Liquidator; hence, the effect of the liquidation account has been reported based on the last available data. Upon completion of the adjustment of all assets and liabilities, as sought from the Hon'ble NCLT through the Relief and Concession Application, relevant entries will be passed in this liquidation account accordingly.

Further, since the Liquidator has not yet completed the liquidation process, the status of the company is still showing under liquidation with the Ministry of Corporate Affairs (MCA). Consequently, all necessary adjustment entries remain pending until formal closure by the Liquidator and necessary updates are made at MCA.

- 8 The figures for the quarter ended 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures in respect of the full financial year and published year-to-date unaudited figures up to the third quarter of the respective financial year, which were subjected to limited review by the statutory auditors.

- 9 On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.

The incremental impact of these changes, assessed by the Company, on the basis of information available, in line with the guidance provided by the Institute of Chartered Accountants of India, is not material and has been accounted for all employees in the consolidated financial results for the period ended 31st March 2026. The Group will continue to monitor the development pertaining to the Labour Codes and will evaluate the impact, if any, on the measurement of the employee benefits liability.



- 10 Investors can view the audited standalone financial results of the Company for the quarter and year ended 31st March 2026 on the Company's website http://www.candcinfrastructure.com/financial_results.php or on the website of the stock exchange www.bseindia.com and www.nseindia.com.
- 11 Previous quarter/year ended figures have been regrouped/reclassified, whenever necessary, to confirm the current period's classification.

For C&C Constructions Limited


Chandan Singh
Whole Time Director
DIN:10901481





C & C CONSTRUCTIONS LIMITED

Communication Address :- Plot No. 70, Institutional Sector-32, Gurgaon-122001 (Haryana)

Phone.: 0124-4236868

Website : www.candcinfrastucture.com

Annexure - A1

Date: 06-05-2026

To, The General Manager, Department of Corporate Services, BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400001 Scrip Code: 532813 ISIN: INE874H01015	To, Manager-Listing Compliance, National Stock Exchange of India Limited, Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra East, Mumbai - 400051 Symbol: CANDC ISIN: INE874H01015
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Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirement) Regulations, 2015.

Dear Sir/Ma'am,

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby declared and confirmed that the Statutory Auditors of the Company, M/s A S G Associates, Chartered Accountants, FRN : 000389N have issued the Audit Report on the Audited Financial Results (Standalone & Consolidated) of the Company for the quarter and year ended on March 31, 2026 with an **unmodified opinion**.

Kindly take the same on your records.

Thanking You,

For C & C CONSTRUCTIONS LIMITED

Davinder Kaushik

Davinder Kaushik
Chief Financial Officer
PAN: EMZPK2543F



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Amount in (Millions)

Format for Disclosing Outstanding Default on Loans and Debt Securities

Sr. No.	Particulars	Amount	Remarks
1.	Loans / revolving facilities like cash credit from banks / financial institutions		
A	Total amount outstanding as on date	0.00	Add Notes
B	Of the total amount outstanding, amount of default as on date	0.00	Add Notes
2.	Unlisted debt securities i.e. NCDs and NCRPS		
A	Total amount outstanding as on date	0.00	Add Notes
B	Of the total amount outstanding, amount of default as on date	0.00	Add Notes
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0.00	Add Notes

Davinder Kaur



C & C CONSTRUCTIONS LIMITED

Communication Address :- Plot No. 70, Institutional Sector-32, Gurgaon-122001 (Haryana)

Phone.: 0124-4236868

Website . www.candcinfrastucture.com

Annexure – B

Details with respect to appointment of M/s. Rahul J Garg & Associates, Chartered Accountants, as Internal Auditors, are as follows:

Sr. No	Particulars	Details
a.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of M/s. Rahul J Garg & Associates as Internal Auditor of the Company.
b.	Date of appointment/ reappointment/cessation (as applicable) & term of appointment/ re-appointment .	Date: 06 th May, 2026 Term: Appointed for the financial year 2026-2027.
c.	Brief profile (in case of appointment)	Rahul J Garg & Associates, Chartered Accountants (FRN: 035806N), was established in 2012 and is based in Ludhiana, Punjab. With over 14 years of professional standing, the firm is led by three partners and supported by a skilled team of five professionals. The firm offers a comprehensive suite of services, including Assurance, Internal and GST Audits, Risk Advisory, Tax Advisory, and Corporate Consultancy, catering to a wide range of clients across industries such as textiles, infrastructure, education, pharmaceuticals, IT and entertainment.
d.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable