



C & C CONSTRUCTIONS LIMITED

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

Phone.: 0124-4236868

Website : www.candcinfrastucture.com

Date: 09.02.2026

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. February 09 ,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., February 09, 2026, inter alia transacted the following businesses: -

1. Considered and approved the Unaudited Financial Results (Standalone and Consolidated) along with the Limited Review Reports issued by Statutory Auditors of the Company for the Quarter and Nine months ended December 31, 2025, which have been duly reviewed and recommended by the Audit Committee are annexed as **Annexure-I**
2. Considered and approved the investment in equity shares of Ceigall Transmission and Distribution Limited (CTDL), a wholly owned subsidiary of the Company. The details as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Master Circular dated January 30, 2026 are given in **Annexure-II**.
3. Considered and approved the Re-constitution of Nomination & Remuneration Committee and Stakeholder's Relationship Committee. Reconstituted Composition is as Follows:
Nomination & Remuneration Committee:
Ms. Gurpreet Kaur- Chairperson (Independent Director)
Mr. Arun Goyal- Member (Independent Director)
Mr. Manmohan Sibbal- Member (Independent Director)
Stakeholders Relationship Committee :
Mrs. Avneet Luthra- Chairperson (Non-Executive Director)
Mr. Gurpreet Kaur - Member (Independent Director)
Mr. Pawan Kumar- Member (Non-Executive Director)
4. Considered and approved policies of the Company viz. Related Party Policy and Determination of Materiality of Event or Information Policy

The meeting of the Board commenced at 04:00 P.M. and concluded at 06:00 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**

Shilpa Bhargava

Company Secretary

Membership no: F13255

A S G & ASSOCIATES
CHARTERED ACCOUNTANTS
74 HEMKUNT COLONY, NEW DELHI-110048.
TEL: 26418183, 26476877 FAX: 26476825
E-mail: asg@asgmail.in

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

**Review Report to
The Board of Directors of C&C Constructions Limited**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of C&C Constructions Limited ('the company') for the quarter ended December 31, 2025 ('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 "Listing Regulations").
2. The statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS-34) 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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.
4. 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 13th round of auction and had also sold the company as a going concern for a sum of Rs.104.00 Crores on 27th December, 2024 after 14th round of action.
5. In our opinion and to the best of our information and according to the explanations given to us, the Standalone financial Statement:



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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 points mentioned and explained in the Emphasis of Matters paragraph in Audit Report, in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter ended December 31, 2025.
6. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
7. We draw attention to Notes Nos. 1 to 7 to the standalone financial statements, which state that the Company was 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:



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- The standalone financial statements have been prepared in continuation of the limited and preliminary information made available to the company as of December 27, 2024.
- 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 before 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.

8. Based on our review conducted and procedures performed, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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.

Our review is 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 standalone financial statements.

9. **Emphasis of Matters**

Attention is invited to:

We draw attention to the Note Nos. 1 to 7 of the standalone 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



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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 before 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.

In this context, we highlight the following considerations:

- The standalone financial statements for the year ended December 31, 2025, have been prepared in continuation of the preliminary and limited financial records and disclosures made available to the new management as of the reporting date and without considering the transactions made by the Liquidator during the quarter ended 31.12.2025 as the requisite details were not provided by the Liquidator.
- Additional information that may become available, or judicial reliefs granted by the NCLT after the date of this report, could necessitate revisions to accounting estimates, recognition, or disclosures in the standalone 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 standalone 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 before 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.



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Our conclusion on the Statement 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 standalone financial statements in future periods.

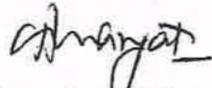
10. It is further reported that:

- 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.

Our conclusion is not qualified in respect of these matters.

The statement includes the results for the quarter ended December 31, 2025. Due to the non-preparation of quarterly financial results during the Corporate Insolvency Resolution Process and Liquidation Period, the company has not published the figures relating to the preceding period, i.e., quarter ended 31.12.2024, as required under Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/ 0155 dated November 11, 2024.

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


Amar Jeet Singh
(Partner)

M. No.: 089285
UDIN: 26089285HPCVND1649



Place: Gurgaon, Haryana

Dated: 09/02/2026

C & C CONSTRUCTIONS LIMITED

Registered Office: 74, Hemkant Colony, Nehru Place, New Delhi - 110048
CIN: L45201DL1996PLC080401

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31st, 2025

(All amounts in Million INR unless otherwise stated)

S.No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31-Dec-25 (Unaudited)	30-Sep-25 (Unaudited)	31-Dec-24* (Unaudited)	31-Dec-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Mar-25 (Audited)
(I)	REVENUES:						
	Revenue from Operations	-	-	-	-	-	-
	Other Income	51.49	2.85	-	89.33	2,883.44	90.87
(I)	Total Income (I)	51.49	2.85	-	89.33	2,883.44	90.87
(II)	EXPENSES:						
	Employee Benefits Expenses	2.47	2.08	-	6.69	-	0.59
	Finance Costs	17.88	30.57	-	63.75	9.04	9.99
	Depreciation and Amortization Expenses	1.46	1.47	-	4.40	4.25	5.86
	Other Expenses	5.26	9.16	-	31.96	3,146.35	312.22
(II)	Total Expenses (II)	27.07	43.28	-	106.80	3,159.64	328.66
(III)	Profit Before Tax (I-II)	24.42	(40.43)	-	(17.47)	(276.20)	(237.79)
(IV)	Tax Expenses:						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
(V)	Profit from Continued Operations (III-IV)	24.42	(40.43)	-	(17.47)	(276.20)	(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)	24.42	(40.43)	-	(17.47)	(276.20)	(237.79)
(VIII)	Paid up equity share capital (Face value of 10/- each)	254.45	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 ₹)	0.96	(1.59)	-	-	(10.85)	(9.35)
	Diluted (In ₹)	0.96	(1.59)	-	-	(10.85)	(9.35)

See accompanying notes to the financial results.

*Refer Note 4



NOTES:

- 1 The above Unaudited standalone financial results for the quarter ended December 31st, 2025 ('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 February 9, 2025. These Unaudited 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 recognized 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 4, 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 December 31st 2025, arising on account of the issue of sale certificates dated 6th August 2024, and 27th December 2024, as the Company was under the control and management of the Liquidator for a substantial period of the preceding financial year, the new management has solely relied upon the statements and disclosures made by the Liquidator for the preparation and finalization of this 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



27, 2024, to M/s R K Constructions ("RKC"). The financial results as of December 31st 2025, 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 was under the control and management of the Liquidator for a substantial period of the previous financial year, 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. Despite this, the new management has, to the best of its ability and within the constraints arising from the ongoing status of liquidation, undertaken all reasonable steps and measures post-acquisition to address the matters that formed the basis of the auditor's opinion in the financial results for the period ended December 27th 2024

The current management has continued to act in good faith and in accordance with the limited available information and documentation provided by the liquidator, and company has continually sought for more details from the liquidator. The financial statements for the quarter ended December 31st, 2025, 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 December 31st, 2025.
- 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.

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:
- 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.
 - 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 December 31st, 2025, 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 was under the control and management of the Liquidator for a substantial period of the last financial year, 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. Despite this, the new management has, to the best of its ability and within the constraints arising from the ongoing status of liquidation, undertaken all reasonable steps and measures post-acquisition to address the matters that formed the basis of the auditor's disclaimer of opinion in the quarterly financial results for the period ended December 31st 2024

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 ended December 31st, 2025, 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 December 31st, 2025.
- 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 on re-constituted Board of Directors for signing financial results for December 31st, 2025:

The Financial Result for the quarter ended December 31st, 2025, ("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 ended December 31st, 2025. 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 ended December 31st, 2025, 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 ended December 31st, 2025, 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.

Due to the non-preparation of quarterly financial results during the Corporate Insolvency Resolution Process and Liquidation Period, the Re-constituted Board of Directors of the Company is unable to publish the figures relating to the preceding periods (i.e quarter ended December 31st 2024) as required under Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/ 0155 dated November 11, 2024.

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



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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 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 31 December 2025. 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.

- 9 Investors can view the unaudited standalone financial results of the Company for the quarter ended 31st December 2025 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.
- 10 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



9/2/2026

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

**Review Report to
The Board of Directors of C&C Constructions Limited**

1. We have reviewed the accompanying Statement of unaudited Consolidated financial results of C&C Constructions Limited ("Holding Company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group") for the quarter ended December 31, 2025 ("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 "Listing Regulations").
2. The statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS-34) 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. The Hon'ble National Company Law Tribunal, Special Bench, New Delhi ("NCLT") on 14th February 2010 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.
4. 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 13th round of auction and had also sold the company as a going concern for a sum of Rs.104.00 Crores on 27th December, 2024 after 14th round of action.
5. In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Statement:



A S G & ASSOCIATES
CHARTERED ACCOUNTANTS

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 points mentioned and explained in the Emphasis of Matters paragraph in Audit Report, in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter ended December 31, 2025.
6. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Group's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
7. We draw attention to Notes Nos. 1 to 7 to the Consolidated financial statements, which state that the Company was 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:



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- The Consolidated financial statements have been prepared in continuation of the limited and preliminary information made available to the company as of December 27, 2024.
- 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 before 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.

8. Based on our review conducted and procedures performed, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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.

Our review is 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 Consolidated financial statements.

9. The Statement includes the results of the following entities:

Wholly Owned Subsidiary:

1. Ceigall Integrated Energy Limited
10. We did not review the interim financial results of 1 subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of ₹ NIL millions for the quarter ended December 31, 2025; total net loss after tax of ₹0.01 million for the quarter ended December 31, 2025; and total comprehensive loss (net) of ₹0.01 millions for the quarter ended December 31, 2025 as considered in the Statement. These interim financial results have been reviewed by other auditors



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whose reports have been furnished to us by the Management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary company, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 6 above.

Our conclusion on the Statement is not modified in respect of this matter.

11. Emphasis of Matters

Attention is invited to:

We draw attention to the Note Nos. 1 to 7 of the Consolidated 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 before 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.

In this context, we highlight the following considerations:

- The Consolidated financial statements for the year ended December 31, 2025, have been prepared in continuation of the preliminary and limited financial records and disclosures made available to the new management as of the reporting date and without considering the transactions made by the Liquidator



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during the quarter ended 31.12.2025 as the requisite details were not provided by the Liquidator.

- Additional information that may become available, or judicial reliefs granted by the NCLT after the date of this report, could necessitate revisions to accounting estimates, recognition, or disclosures in the Consolidated 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 Consolidated 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 before 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 conclusion on the Statement 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 Consolidated financial statements in future periods.

12. 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.

Our conclusion is not qualified in respect of these matters.

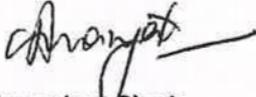
The statement includes the results for the quarter ended December 31, 2025. Due to the non-preparation of quarterly financial results during the Corporate Insolvency Resolution



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Process and Liquidation Period, the company has not published the figures relating to the preceding period, i.e., quarter ended 31.12.2024, as required under Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/ 0155 dated November 11, 2024.

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



Amar Jeet Singh
(Partner)

M. No.: 089285

UDIN: 26089285PDYKXX5176

Place: Gurgaon, Haryana

Dated: 09/02/2026



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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31st, 2025

(All amounts in Million INR unless otherwise stated)

S.No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31-Dec-25	30-Sep-25	31-Dec-24*	31-Dec-25	31-Dec-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(I)	REVENUES:						
	Revenue from Operations	-	-	-	-	-	-
	Other Income	51.49	2.85	-	89.33	2,883.44	90.87
(I)	Total Income (I)	51.49	2.85	-	89.33	2,883.44	90.87
(II)	EXPENSES:						
	Employee Benefits Expenses	2.47	2.08	-	6.69	-	0.59
	Finance Costs	17.88	30.57	-	63.75	9.04	9.99
	Depreciation and Amortization Expenses	1.46	1.47	-	4.40	4.25	5.86
	Other Expenses	5.28	9.16	-	31.98	3,146.35	312.22
(II)	Total Expenses (II)	27.09	43.28	-	106.82	3,159.64	328.66
(III)	Profit Before Tax (I-II)	24.40	(40.43)	-	(17.49)	(276.20)	(237.79)
(IV)	Tax Expenses:						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
(V)	Profit from Continued Operations (III-IV)	24.40	(40.43)	-	(17.49)	(276.20)	(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)	24.40	(40.43)	-	(17.49)	(276.20)	(237.79)
(VIII)	Paid up equity share capital (Face value of 10/- each)	254.45	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 ₹)	0.96	(1.59)	-	(0.69)	(10.85)	(9.35)
	Diluted (In ₹)	0.96	(1.59)	-	(0.69)	(10.85)	(9.35)

See accompanying notes to the financial results.

*Refer Note 4



NOTES:

- 1 The above Unaudited Consolidated financial results for the quarter ended December 31st, 2025 '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 February 9, 2025. These Unaudited 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 recognized 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 4, 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 December 31st 2025, arising on account of the issue of sale certificates dated 6th August 2024, and 27th December 2024, as the Company was under the control and management of the Liquidator for a substantial period of the preceding financial year, the new management has solely relied upon the statements and disclosures made by the Liquidator for the preparation and finalization of this 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



27, 2024, to M/s R K Constructions ("RKC"). The financial results as of December 31st 2025, 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 was under the control and management of the Liquidator for a substantial period of the previous financial year, 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. Despite this, the new management has, to the best of its ability and within the constraints arising from the ongoing status of liquidation, undertaken all reasonable steps and measures post-acquisition to address the matters that formed the basis of the auditor's opinion in the financial results for the period ended December 27th, 2024

The current management has continued to act in good faith and in accordance with the limited available information and documentation provided by the liquidator, and company has continually sought for more details from the liquidator. The financial statements for the quarter ended December 31st, 2025, 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 December 31st, 2025.**
- 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.

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:
- 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.
 - 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 December 31st, 2025, 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 was under the control and management of the Liquidator for a substantial period of the last financial year, 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. Despite this, the new management has, to the best of its ability and within the constraints arising from the ongoing status of liquidation, undertaken all reasonable steps and measures post-acquisition to address the matters that formed the basis of the auditor's disclaimer of opinion in the quarterly financial results for the period ended December 31st 2024

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 ended December 31st, 2025, 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 December 31st, 2025.**
- **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 on re-constituted Board of Directors for signing financial results for December 31st, 2025:

The Financial Result for the quarter ended December 31st, 2025. ("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-



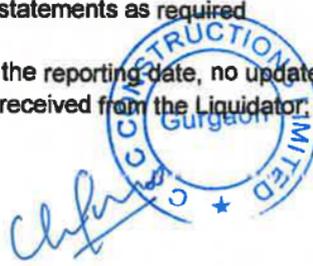
constituted Board of Directors have approved and signed the Subject Accounts on the basis that the available Records believing that the same: (a) are genuine, correct and accurate; (b) have been prepared and maintained in accordance with the applicable accounting standards, policies and conventions, 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 ended December 31st, 2025. 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 ended December 31st, 2025, 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 ended December 31st, 2025, 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.

Due to non-preparation of quarterly financial results during the Corporate Insolvency Resolution Process and Liquidation Period, the Re-constituted Board of Directors of the Company is unable to publish the figures relating to the preceding periods (i.e quarter ended December 31st, 2024) as required under Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/ 0155 dated November 11, 2024.

- 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 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 Group, 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 31 December 2025. 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.

- 9 Investors can view the unaudited Consolidated financial results of the Company for the quarter ended 31st December 2025 on the Company's website http://www.candcinfrastucture.com/financial_results.php or on the website of the stock exchange www.bseindia.com and www.nseindia.com.
- 10 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



11/12/2026



Annexure-II

Details with respect to investment in Ceigall Transmission and Distribution Limited are as follows:

Sr. No	Particulars	Disclosures
a.	Name of the Target Company, details in brief such as size, turnover, etc.	Name of the Company: Ceigall Transmission and Distribution Limited('CTDL') Authorized Share Capital : 100,000/- (Rupees 1 Lakh only) divided into 10,000 equity shares of ₹10/- each Size/Turnover : Not Applicable since it is a newly incorporated company.
b.	Whether the acquisition would fall within the related party transaction(s) and whether the promoter /promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arms length"	C & C Constructions Limited (CCCL) shall be the promoter of Ceigall Transmission and Distribution Limited (CTDL). Upon allotment of shares by CTDL, CCCL will hold 100% of the share capital of CTDL. Consequently, post allotment, CCCL and CTDL will be classified as Related Parties.
c.	Industry to which the entity being incorporated belongs.	Power Transmission & Distribution Industry.
d.	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	Not Applicable, as the intimation is relating to incorporation of the Company
e.	Brief details of any governmental or regulatory approvals required for the acquisition	Not Applicable
f.	Indicative time period for completion of the acquisition	Not Applicable
g.	Consideration - whether Cash consideration or share swap and details of the same	100% subscription to the paid-up share capital in cash.
h.	Cost of acquisition or the price at which shares are acquired	Rs. 1,00,000/-
i.	Percentage of shareholding / control acquired and / or number of shares acquired.	100% of the paid-up share capital of CIEL is held by the Company.
j.	Brief background about the entity acquired in terms of products/ line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief).	Not Applicable - as CTDL is newly incorporated Company. DOI-05 th January, 2026