B. Chhawchharia & Co.
Chartered Accountants
DTJ 524-525, DLF Towers B, Jasola District Centre, Jasola, New Delhi – 110025
TELEFAX (91-11) 41081003,40378600 • E-MAIL: delhi@bcco.co.in

INDEPENDENT AUDITOR'S REVIEW REPORT

TO THE BOARD OF THE DIRECTORS OF SUNTECH INFRA SOLUTIONS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **M/s SUNTECH INFRA SOLUTIONS LIMITED** ('the Company') for the half year ended on September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which has been initialed by us for identification purposes.

2. This Statement, which is the responsibility of the Company's Management, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issues thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, '*Review of Interim Financial Information Performed by the Independent Auditors 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 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.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Accounting Standards and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 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.

5. The audit of year-to-date financial results for the year ended March 31, 2026, included in the Statement was carried out and reported by M/s G S R A & Associates, previous auditor who have expressed unmodified opinion vide their audit report, which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

6. The review of unaudited half yearly financial results for the period ended September 30, 2025 and audit of financial results for the half year ended March 31, 2026 included in the Statement was carried out and reported by M/s G S R A & Associates, previous auditor who had expressed unmodified conclusion vide their review report and unmodified opinion vide their audit report, respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For **B Chhawchharia & Co.**
Chartered Accountants
Firm Registration No. 305123E

ABHISHEK GUPTA
Digitally signed by ABHISHEK GUPTA
Date: 2026.11.13 16:43:43 +05'30'

Abhishek Gupta
Partner
Membership No 529082

Place: New Delhi
Date: 13th November, 2026
UDIN:26529082IQQBRL5536

SUNTECH INFRA SOLUTIONS LTD.

(formerly known as Suntech Infra Solutions Pvt. Ltd.)
AN ISO, 9001, 14001 OHSAS 18001 CERTIFIED COMPANY

Civil & Structural Work in Industrial & Infrastructure Project Including Piling & Ground Improvement Work

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E:mail : info@suntechinfra.com
GST No. : 07AAMCS9754J1ZK
CIN No. : L42900DL2009PLC189765

SUNTECH INFRA SOLUTIONS LIMITED
BALANCE SHEET AS AT 30th SEPTEMBER, 2026

Rs. In Lakhs

Sr. No.	Particulars	As at 30 September 2026 Unaudited	As at 31 March 2026 Audited
I	**EQUITY AND LIABILITIES**		
1	**Shareholders' Funds**		
(a)	Share Capital	1,936.26	1,936.26
(b)	Reserves and Surplus	8,164.35	7,562.66
		10,100.61	9,498.92
2	**Non-Current Liabilities**		
(a)	Long Term Borrowings	2,950.94	3,289.95
(b)	Long Term Provisions	129.58	123.35
		3,080.52	3,413.30
3	**Current Liabilities**		
(a)	Short Term Borrowings	3,343.49	4,418.57
(b)	Trade Payables		
	- Dues of Micro and Small Enterprises	427.67	633.87
	- Dues of other than Micro and Small Enterprises	1,785.66	1,836.62
(c)	Other Current Liabilities	1,012.39	925.08
(d)	Short Term Provisions	99.68	78.81
		6,668.88	7,892.95
	Total Equity & Liabilities	**19,850.02**	**20,805.17**
II	**ASSETS**		
1	**Non-Current Assets**		
(a)	Property, Plant and Equipment		
	Tangible assets	7,640.35	7,848.18
	Intangible assets	3.81	5.58
		7,644.17	7,853.76
(b)	Deferred Tax Assets	98.02	152.94
(c)	Other Non-Current Asset	1,497.58	1,324.61
		9,239.76	9,331.31
2	**Current Assets**		
(a)	Inventories	2,315.37	1,243.99
(b)	Trade Receivables	6,786.16	8,264.09
(c)	Cash and Cash Equivalents	41.36	59.59
(d)	Short Term Loans and Advances	920.64	1,274.15
(e)	Other Current Asset	546.73	632.03
		10,610.26	11,473.85
	Total Assets	**19,850.02**	**20,805.17**

For and on behalf of Board of Directors
For SUNTECH INFRA SOLUTIONS LIMITED

Gaurav Gupta
Managing Director
DIN No. 00548898

Praveen Kumar Gupta
Director
DIN No. 00710207

Place: New Delhi
Date: 13th November, 2026

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SUNTECH INFRA SOLUTIONS LIMITED
STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER 2026

(Rs. In Lakhs, except per share data)

Sr. No.	Particulars	Half year Ended			Year Ended
		30-Sep-26 Unaudited	31-Mar-26 Audited	30-Sep-25 Unaudited	31-Mar-26 Audited
1	**INCOME:**				
	Revenue from Operations	9,984.45	10,863.63	6,763.74	17,627.37
	Other Income	68.51	156.58	132.21	288.79
	Total Income	**10,052.97**	**11,020.21**	**6,895.95**	**17,916.16**
2	**EXPENSES:**				
(a)	Cost of Materials Consumed	4,150.60	4,201.76	1,861.58	6,063.34
(b)	Changes in Inventories	(1,120.50)	(139.97)	1,069.42	929.45
(c)	Employee Benefit Expenses	1,685.07	1,365.38	1,086.12	2,451.50
(d)	Finance Costs	238.44	248.73	305.01	553.74
(e)	Depreciation and Amortization Expense	733.89	781.46	628.09	1,409.55
(f)	Other Expenses	3,459.73	3,136.97	1,512.81	4,649.78
	Total Expenses	**9,147.24**	**9,594.34**	**6,463.03**	**16,057.36**
3	**Profit before Tax**	**905.73**	**1,425.88**	**432.92**	**1,858.80**
4	**Tax Expense:**				
(a)	Current Tax	249.12	367.60	117.57	485.17
(b)	Deferred Tax	54.92	(14.52)	12.90	(1.62)
	Total tax expense	304.04	353.08	130.47	483.55
5	**Net Profit/(Loss) for the year from continuing operations**	**601.69**	**1,072.80**	**302.45**	**1,375.25**
6	**Net Profit/(Loss) for the year**	**601.69**	**1,072.80**	**302.45**	**1,375.25**
7	Earnings per equity share *				
(i)	Basic	3.11	5.54	1.74	7.48
(ii)	Diluted	3.11	5.54	1.74	7.48

* EPS & Ratios for the half year ended are not annualised

For and on behalf of Board of Directors
For SUNTECH INFRA SOLUTIONS LIMITED

Gaurav Gupta
Managing Director
DIN No. 00548898

Praveen Kumar Gupta
Director
DIN No. 00710207

Place: New Delhi
Date: 13th November, 2026

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CIN No. : L42900DL2009PLC189765

SUNTECH INFRA SOLUTIONS LIMITED
STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2026

Rs. In Lakhs

Sr. No.	Particulars	As at 30 September 2026 Unaudited	As at 31 March 2026 Audited
A	**Cash Flows from Operating Activities:**		
	Net Profit before tax	905.73	1,858.80
	Adjustments for :		
	Depreciation and Amortization Expense	733.89	1,409.55
	(Profit)/Loss on Sale of Property, Plant and Equipment	-	(7.97)
	Provision for Employee Benfit Expenses	6.23	147.87
	Balances Written off	13.04	2.19
	Liabilities Written Back	(5.83)	(54.60)
	Interest Paid	238.44	553.74
	Interest Received	(62.55)	(121.00)
	Operating Profit Before Working Capital Changes	**1,828.96**	**3,788.58**
	Adjusted for :		
	Inventories	(1,071.38)	487.29
	Trade and other receivables	1,730.74	(5,549.33)
	Trade Payables and other payable	(164.02)	(523.47)
	Cash Generated From Operations	**2,324.30**	**(1,796.92)**
	Direct Taxes paid / adjusted	(228.25)	(429.25)
	Net Cash (used in)/ flow from Operating Activities (A)	**2,096.05**	**(2,226.17)**
B	**Cash Flows from Investing Activities:**		
	Purchase of Property, Plant & Equipment (Net)	(524.30)	(2,647.74)
	Purchase of Investments (Net)	-	1,598.51
	Interest Received	62.55	121.00
	Net Cash (used in)/ flow from Investing Activities (B)	**(461.75)**	**(928.23)**
C	**Cash Flows from Financing Activities:**		
	Proceeds from Issue of Equity Share Capital	-	3,495.94
	Proceeds/(Repayment) of borrowings	(1,414.09)	613.10
	Share Issue Expenditure	-	(407.92)
	Interest Paid	(238.44)	(553.74)
	Net Cash (used in)/ flow from Financing Activities (C)	**(1,652.53)**	**3,147.38**
	Net Increase / (decrease) in Cash & Cash Equivalents (A+B+C)	**(18.23)**	**(7.03)**
	Cash and Cash Equivalents at the beginning of the year	**59.59**	**66.62**
	Cash and Cash Equivalents at the end of the year	**41.36**	**59.59**

Note:
The Standalone Cash flow statement has been prepared by using Indirect method as set out in AS-3.

For and on behalf of Board of Directors
For SUNTECH INFRA SOLUTIONS LIMITED

Gaurav Gupta
Managing Director
DIN No. 00548898

Praveen Kumar Gupta
Director
DIN No. 00710207

Place: New Delhi
Date: 13th November, 2026

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SUNTECH INFRA SOLUTIONS LIMITED

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE HALF YEAR AND YEAR ENDED 30th SEPTEMBER 2026

Rs. In Lakhs

Sr. No.	Particulars	Half Year Ended			Year Ended
		30-Sep-26 Unaudited	31-Mar-26 Audited	30-Sep-25 Unaudited	31-Mar-26 Audited
I	**Segment Revenue**				
	- Construction and Pile Foundation	9,047.31	9,746.42	6,248.34	15,994.76
	- Construction Equipment Rental	937.14	1,117.21	515.40	1,632.61
	Total Segment Revenue	**9,984.45**	**10,863.63**	**6,763.74**	**17,627.37**
II	**Segment Results**				
	- Construction and Pile Foundation	777.51	1,167.61	411.15	1,578.76
	- Construction Equipment Rental	298.15	350.42	194.57	544.99
	Total Segment Results	**1,075.66**	**1,518.03**	**605.72**	**2,123.75**
	Add: Unallocated Income	68.51	156.58	132.21	288.79
	Less: Finance Cost	(238.44)	(248.73)	(305.01)	(553.74)
	Total Profit Before Tax	**905.73**	**1,425.88**	**432.92**	**1,858.80**
III	**Segment Assets**				
	- Construction and Pile Foundation	16,163.43	17,690.11	14,428.67	17,690.11
	- Construction Equipment Rental	3,543.40	2,896.95	2,381.00	2,896.95
	- Unallocated Assets	143.19	218.11	258.40	218.11
	Total Segment Assets	**19,850.02**	**20,805.17**	**17,068.07**	**20,805.17**
IV	**Segment Liabilities & Equities**				
	- Construction and Pile Foundation	8,582.55	8,098.91	5,658.92	8,098.91
	- Construction Equipment Rental	937.59	3,005.18	2,468.04	3,005.18
	- Unallocated Liabilities	10,329.87	9,701.08	8,941.11	9,701.08
	Total Segment Liabilities & Equities	**19,850.02**	**20,805.17**	**17,068.07**	**20,805.17**

For and on behalf of Board of Directors
For SUNTECH INFRA SOLUTIONS LIMITED

Gaurav Gupta
Managing Director
DIN No. 00548898

Praveen Kumar Gupta
Director
DIN No. 00710207

Place: New Delhi
Date: 13th November, 2026

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NOTES TO STANDALONE FINANCIAL RESULTS:

1 The financial results for the half year ended 30th September, 2026 have been prepared in accordance with SEBI (LODR) Regulations.

2 The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 13th November, 2026.

3 The standalone financial results of the company have been prepared in accordance with Accounting standards as prescribed under section 133 of the companies Act 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (LODR) Regulation, 2015. The compliances relating to Ind AS is not applicable on the company since the company is listed on SME platform of NSE."

4 The Company is primarily engaged in civil construction work, including drilling and blasting and pipe jacking, and also hires out machinery. In accordance with Accounting Standard 17 – "Segment Reporting", the Company has identified two reportable business segments: (i) Construction and Pile Foundation and (ii) Construction Equipment Rental . Accordingly, the disclosure requirements as required under AS- 17 'Segment Reporting' have been given.

5 The company has raised funds of Rs. 3417.98 lakhs through IPO on 30.06.2025 by issuing a fresh issue of 39,74,400 equity shares to public at a price of Rs. 86/- per equity share, including Rs. 76/- each as premium. The IPO proceeds is to be utilized as under:-

Rs. In Lakhs

Particulars	Amount disclosed in the offer document	Actual Amount Utilized
Funding working capital requirements of the company	1,221.60	1,221.60
Funding of capital expenditure requirements of the company towards purchase of construction equipment's for civil construction business.	1,251.60	1,251.60
General corporate purposes	944.78	944.78
Total	3,417.98	3,417.98

The Company confirms that the IPO proceeds have been utilized fully for the purposes stated in the Prospectus, with no deviation or variation. A monitoring agency report, as applicable, has been obtained in this respect.

6 The figures of the previous periods/years are re-classified/re-arranged/re-grouped, whenever necessary.

For and on behalf of Board of Directors
For SUNTECH INFRA SOLUTIONS LIMITED

Gaurav Gupta
Managing Director
DIN No. 00548898

SUNTECH INFRA SOLUTIONS LIMITED

Praveen Kumar Gupta
Director
DIN No. 00710207

Place: New Delhi
Date: 13th November, 2026

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CERTIFICATE BY CEO AND CFO UNDER REGULATION 33(2) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

The Board of Directors
Suntech Infra Solutions Limited
Unit No. 604-605-606, 6th Floor, NDM-2,
Plot No. D-1,2,3, Netaji Subhash Place,
Pitampura, Anandvas Shakurpur, Delhi-110034

We have reviewed the financial results for the half year ended 30th September, 2026 of Suntech Infra Solutions Limited and to the best of our knowledge and belief:

i. These financial results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

ii. These statements together, present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year end which are fraudulent, illegal or violate the Company's Code of Conduct.

Gaurav Gupta
Managing Director
DIN: 00548898

SUNTECH INFRA SOLUTIONS LIMITED

Priyank Pratap Singh
Chief Financial Officer
PAN: CNBPS8838N

Date: 13.11.2026
Place: Delhi

B. Chhawchharia & Co.
Chartered Accountants
DTJ 524-525, DLF Towers B, Jasola District Centre, Jasola, New Delhi – 110025
TELEFAX (91-11) 41081003,40378600 • E-MAIL: delhi@bcco.co.in

Dated: 13.11.2026

To,
The Manager
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

NSE Symbol: SUNTECH
ISIN: INE0SGZ01016

Subject: Certificate on utilization of Initial Public Offer (IPO) Proceeds by the Suntech Infra Solutions Limited (Company') for the half year ended 30th September, 2026

Dear Sir/Madam,

We, **B. Chhawchharia & Co.**, Chartered Accountants and Statutory Auditors of the Company, pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and in reference to NSE Circular No. NSE/CML/2024/23 dated 05th September 2024, hereby confirm and certify, as detailed below, that there was no deviation or variation in the utilization of the funds raised through the IPO by the Company from the objects stated in the Prospectus for the half year ended 30th September, 2026.

Information which is certified below has been extracted from un-audited Financial Statements as on September 30, 2026. Our responsibility is to examine the relevant documents and records as per the Guidance note on Report of Certificates for Special purpose (revised 2016) issued by the lnstitute of Chartered Accountants of India (the ICAI). The Guidance note requires that we comply with the ethical requirements of the code of Ethics issued by the ICAI.

Details of Utilization of Proceeds

The company has proposed to utilize the proceeds for the objects below as described in the Prospectus and the actual utilization made up to 30.09.2026 are as below:

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilized Amount	Remarks
1	Funding working capital requirements of the company	12,21,60,000	12,21,60,000	Nil	
2	Funding capital expenditure requirements of the company towards purchase of construction equipment for civil construction business.	12,51,60,000	12,51,60,000	Nil	
3	General corporate purposes	9,44,78,400	9,44,78,400	Nil	
	Total	**34,17,98,400**	**34,17,98,400**	**Nil**	

The certificate is addressed to and provided to the Suntech Infra Solutions Limited, solely for the use by the Company in connection with submission to the Listing Compliance Department and is not to be used for any other purpose.

For **B. CHHAWCHHARIA & CO.**
Chartered Accountants
Firm Registration No: 305123E

ABHISHEK GUPTA Digitally signed by ABHISHEK GUPTA Date: 2026.11.13 16:47:38 +05'30'

Abhishek Gupta
Partner
Membership Number: 529082

Place: New Delhi
Date: 13th November, 2026