AVP INFRACON LIMITED
Formerly - AVP INFRACON (P)LTD & AVP CONSTRUCTIONS (P)LTD
Reg. Off: E-30, IInd Floor, IInd Avenue, Besant Nagar,
Chennai-600090. Tel No: 044-4868 3999
CIN: L45400TN2009PLC072861

TO
The Manager
Listing Department-Wholesale Debt Market
The National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Bandra Kurla Complex, Bandra (E)
Mumbai-400051

Date: 13-11-2026

Dear Sir/Ma'am,

Subject: Submission of Financial Results for quarter and half year ended September 30, 2026 and other intimations pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

In line with compliance with Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Financial Results for the Quarter and half year ended September 30, 2026 along with Limited Review Report have been approved by the Board of Directors in their meeting held on November 13, 2026. Please find enclosed herewith the Financial Results for quarter and half year ended September 30, 2026 along with the Limited Review Report submitted by PPN & Co, Statutory Auditors of the Company and other applicable declarations and disclosures pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We request you to take the same on record

Thanking You

For AVP Infracon Limited

PRIYANKA SINGH
Digitally signed by PRIYANKA SINGH
Date: 2026.11.13 18:39:58 +05'30'

Priyanka Singh

Compliance Officer & Compliance Officer

P P N AND COMPANY
CHARTERED ACCOUNTANTS
No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600034.
(Near to Loyola College) Ph : 044 - 2828 0033, Cell : 98847 46227
E-mail : info@ppnaco.com | Web : www.ppnaco.com

Independent Auditor's Review Report on the Unaudited Standalone Quarterly and Year to Date Results of the Company Pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
AVP INFRACON LIMITED.

1. We have reviewed the accompanying statement of unaudited standalone financial results of AVP INFRACON LIMITED for the quarter ended September 30, 2026 and the year to date results for the period from April 01, 2026 to September 30, 2026 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation").

2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard (AS 25) "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 in compliance with Regulation 52 of the Listing Regulation. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express the conclusion on the statement based on the our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance about whether the Statement is free from material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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. Thus, we have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards specified under section 133 of the Companies Act, 2013 as amended, read with rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P P N and Company
Chartered Accountants
Firm's Registration No: 013623S
Peer review Certificate No. 020690





R. RAJARAM
Partner
Membership No.238452
UDIN : 26238452SHPWML1521
Place :Chennai
Date :13-11-2026

AVP INFRACON LIMITED
CIN: L45400TN2009PLC072861
Registered Office: Plot.No.E-30, II ND Floor, II ND Avenue Besant Nagar, Chennai - 600 090
email: cs@avpinfra.com, Website: avpinfra.com , Phone: +91 44 48683999

(Rs. in Lakhs except for No. of Shares & EPS)

Standalone Statement of Unaudited Financial Results for the Quarter and Half year ended 30 september 2026

	Particulars	For the quarter ended			For the half year ended		For the year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	10,933.35	10,612.47	11586.82	21,545.82	19,311.37	42,075.41
II	Other Income	117.43	124.12	71.87	241.55	119.78	408.53
III	**Total Income (I+II)**	**11,050.77**	**10,736.59**	**11,658.69**	**21,787.36**	**19,431.15**	**42,483.93**
IV	Expenses:						
	Cost of Materials Consumed	1,382.91	1245.36	3463.23	2628.27	5,772.05	10308.96
	Changes in inventories of finished goods, Work-in-Progress and stock-in-trade	-489.65	-487.31	0.71	-976.96	1.18	-1745.00
	Other Direct Expenses	7,434.25	7,550.95	5155.49	14985.20	8,592.48	24051.16
	Employee Benefits Expenses	270.49	297.90	396.26	568.39	660.44	1522.88
	Finance Costs	676.80	520.10	559.46	1196.89	932.44	1925.17
	Depreciation & Amortisation Expenses	192.83	187.94	176.10	380.76	293.50	638.01
	Other Expenses	80.28	79.61	59.90	159.89	99.84	218.24
	Total Expenses (IV)	**9,547.90**	**9,394.56**	**9811.16**	**18942.45**	**16351.93**	**36919.42**
V	**Profit Before Exceptional and Extraordinary**	**1,502.88**	**1,342.03**	**1847.53**	**2,844.91**	**3,079.22**	**5,564.51**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit Before Extraordinary Items and Tax (V - V**	**1,502.88**	**1,342.03**	**1847.53**	**2,844.91**	**3,079.22**	**5,564.51**
VIII	Extraordinary Items	-	-	-	-	-	-
IX	**Profit Before Tax (VII - VIII)**	**1,502.88**	**1,342.03**	**1847.53**	**2,844.91**	**3,079.22**	**5,564.51**
X	**Tax Expense:**						
	(1) Current Tax	330.56	291.58	440.57	622.14	734.29	1,258.37
	(2) Deferred Tax	22.82	36.05	16.52	58.87	27.54	94.14
	(3) Tax Adjustments for Earlier Years	-	-	-	-	-	-
XI	**Profit/(Loss) For The Period (IX - X)**	**1,149.50**	**1,014.40**	**1,390.44**	**2,163.91**	**2,317.40**	**4,212.01**
	Earnings per Equity Share: (In Rs.)						
	(1) Basic	4.60	4.06	5.57	8.66	9.28	16.86
	(2) Diluted	4.60	4.06	5.57	8.66	9.28	16.86
	Paid up Equity Share Capital						
	Total no.of Shares (Weighted Average)	2,49,79,200.00	2,49,79,200.00	2,49,79,200.00	2,49,79,200.00	2,49,79,200.00	2,49,79,200.00
	Face Value Per Share	10.00	10.00	10.00	10.00	10.00	10.00

Additional Disclosures pursuant to Regulations52(4), 54(3) and 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015 (as amended)

a	Debt Equity Ratio (in times)	1.31	1.10	1.14	1.31	1.14	1.16
b	Debt Service Coverage Ratio (in times)	0.87	0.78	0.69	1.39	1.05	1.57
c	Interest Service Coverage Ratio (in times)	3.85	4.49	5.14	4.12	5.14	4.75
d	Outstanding Redeemable Preference Shares	Nil	Nil	Nil	Nil	Nil	Nil
d	Current Ratio (in times)	1.42	1.25	1.37	1.42	1.37	1.30
e	Long Term Debt to Working Capital (in times)	0.82	0.77	0.76	0.82	0.76	0.46
f	Bad Debts to Accounts Receivable Ratio	NA	NA	NA	NA	NA	NA
g	Current Liability Ratio (in times)	0.78	0.89	0.88	0.78	0.88	0.87
h	Total Debts to Total Assets Ratio (in times)	0.48	0.45	0.45	0.48	0.45	0.45
i	Debtors Turnover Ratio (in times)	1.99	1.16	1.44	2.07	2.65	4.18
j	Inventory Turnover Ratio (in times)	0.78	0.82	1.05	1.60	1.76	3.60
k	Operating Margin (%)	18.86	16.38	20.15	17.64	20.15	16.83
l	Net Profit Margin (%)	10.51	9.56	12.00	10.04	12.00	10.01

For AVP INFRACON LIMITED

Managing Director

AVP INFRACON LIMITED
CIN: L45400TN2009PLC072861
Registered Office: Plot.No.E-30, II ND Floor, II ND Avenue Besant Nagar, Chennai - 600 090
email: cs@avpinfra.com, Website: avpinfra.com , Phone: +91 44 48683999

(All amounts are in Rs. Lakhs)

Standalone Statement of Assets and Liabilities as at 30th September, 2026

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
1 SHAREHOLDERS FUND		
(a) Share Capital	2,497.92	2,497.92
(b) Reserves and Surplus	16,494.42	14,330.51
(c) Money received against share warrants	1,000.00	1,000.00
2 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	7,375.71	3,357.98
(b) Deferred Tax Liabilities (Net)	244.05	185.18
(c) Long-Term Provisions	15.28	10.66
4 CURRENT LIABILITIES		
(a) Short-Term Borrowings	18,802.64	17,279.66
(b) Trade Payables		
(A) Total outstanding dues of Micro and small enterprises	72.98	103.66
(B) Total outstanding dues of other creditors	3,633.37	1,916.05
(c) Other Current Liabilities	2,631.56	3,497.31
(d) Short-Term Provisions	1,880.88	1,258.61
TOTAL	**54,648.81**	**45,437.55**
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	8,271.39	7,706.29
(ii) Capital Work in Progress	-	-
(b) Non-Current Investments	1,572.12	1,383.98
(c) Other Non-Current Assets	6,302.11	4,962.65
2 CURRENT ASSETS		
(a) Inventories	10,902.49	9,925.53
(b) Trade Receivables	6,724.99	14,060.84
(c) Cash & Cash Equivalents	195.57	135.23
(d) Short Term Loans &Advances	7,137.55	4,424.40
(e) Other Current Assets	13,542.57	2,838.64
TOTAL	**54,648.81**	**45,437.55**

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation

For and on Behalf of the Board of Directors of
AVP INFRACON LIMITED



D.PRASANNA
Managing Director
DIN : 02720759

Place: Chennai
Date: 13-11-2026

AVP INFRACON LIMITED

CIN: L45400TN2009PLC072861

Registered Office: Plot.No.E-30, II ND Floor, II ND Avenue Beasant Nagar, Chennai - 600 090

email: cs@avpinfra.com, Website: avpinfra.com , Phone: +91 44 48683999

Statement of Standalone Cash Flow for the half year ended September 30, 2026

(All amounts are in Rs. Lakhs)

	Particulars	For the half year ended 30th September, 2026	For the year ended March 31, 2026
A	**CASH FLOWS FROM OPERATING ACTIVITIES:**		
	Net Profit Before Tax	2,844.91	5,564.51
	Adjustments for:		
	Depreciation	380.76	638.01
	Interest Expense	1,034.12	1,652.32
	Interest Income	(35.13)	(79.74)
	Profit on Sale of Fixed Assets		-
	Operating Profit before working capital changes:	**4,224.66**	**7,775.10**
	Adjustments for changes in working capital:		
	(Increase)/Decrease in Inventories	(976.96)	(1,745.00)
	(Increase)/Decrease in Trade Receivables	7,335.85	(7,969.21)
	(Increase)/Decrease in Short term Loans & Advances	(2,713.15)	(93.72)
	(Increase)/Decrease in Other Current assets	(10,703.93)	(512.34)
	Increase/(Decrease) in Trade Payables	1,686.63	295.84
	Increase/(Decrease) in Other Current Liabilities & Provisions	(865.75)	1,525.32
	Increase/(Decrease) in Short Term Provisions	0.13	(0.12)
	Increase/(Decrease) in Long Term Provisions	4.61	(7.55)
	Cash generated from operations	**(2,007.92)**	**(731.69)**
	Less: Income Taxes	-	(1,132.78)
	NET CASH FROM/(USED) IN OPERATING ACTIVITIES (A)	**(2,007.92)**	**(1,864.47)**
B	**CASH FLOWS FROM INVESTING ACTIVITIES**		
	Interest Income	35.13	79.74
	Sale of Property, Plant & Equipments		
	Purchase of Property, Plant & Equipments	(945.87)	(3,555.93)
	(Increase)/Decrease in Non-Current Investments	(188.14)	(281.22)
	(Increase)/Decrease in Other Non-Current Assets	(1,339.47)	(2,570.05)
	NET CASH FROM/(USED) IN INVESTING ACTIVITIES (B)	**(2,438.34)**	**(6,327.46)**
C	**CASH FLOWS FROM FINANCING ACTIVITIES**		
	Funds Received through Issue of Share Warrants	-	1,000.00
	Interest paid	(1,034.12)	(1,652.32)
	Proceeds from Long Term Borrowings (Net)	4,017.73	530.98
	Proceeds from Short Term Borrowings (Net)	1,522.98	5,796.58
	Issue Related Expenses		-
	NET CASH FROM/(USED) IN FINANCING ACTIVITIES (C)	**4,506.59**	**5,675.25**
D	**NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENT (A+B+C)**	**60.34**	**(2,516.68)**
	Opening Cash and Cash Equivalents	135.23	2,651.90
	CLOSING CASH AND CASH EQUIVALENT	**195.57**	**135.23**

Notes:

(i) Figures in brackets are outflows / deductions

(ii) The above Cash Flow Statement is prepared under the Indirect Method as set out in the Accounting Standards (AS-3) Cash Flow Statement.

For and on Behalf of the Board of Directors of
AVP INFRACON LIMITED

AVP INFRACON LIMITED ★ CHENNAI - 90 ★

D.PRASANNA
Managing Director
DIN : 02720759

Place: Chennai
Date: 13-11-2026

P P N AND COMPANY
CHARTERED ACCOUNTANTS
No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600034.
(Near to Loyola College) Ph : 044 - 2828 0033, Cell : 98847 46227
E-mail : info@ppnaco.com | Web : www.ppnaco.com

Independent Auditor's Review Report on the Unaudited Consolidated Quarterly and Year to Date Results of the Company Pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
AVP INFRACON LIMITED.

1. We have reviewed the accompanying statement of unaudited consolidated financial results of AVP INFRACON LIMITED (hereinafter referred to as "the Parent Company") and its subsidiary and the partnership firms in which the Parent Company holds a controlling interest (the Parent Company, its subsidiary and such partnership firms together referred to as "the Group"), for the quarter ended September 30, 2026 (the "Statement") and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

2. The Parent Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard (AS 25) "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 in compliance with Regulation 52 of the Listing Regulations. The Statement has been approved by the Parent Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance about whether the Statement is free from material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures to financial data. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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. Thus, we have not performed an audit and accordingly, we do not express an audit opinion.



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

Name of the Component	Relationship
AVP RMC	A Partnership firm in which the company holds 90% share
KANTHAN BLUE METALS	A Partnership firm in which the company holds 90% share
AVP RENEWABLE ENERGIES LIMITED	An Unlisted Public company Wholly owned subsidiary

5. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

   Our conclusion is not modified in respect of the above matters.

For P P N and Company
Chartered Accountants
Firm's Registration No: 013623S
Peer review Certificate No. 020690

P.P.N AND COMPANY CHENNAI CHARTERED ACCOUNTANTS

R. RAJARAM
Partner
Membership No.238452
UDIN : 26238452JIYSCZ2303
Place :Chennai
Date :13-11-2026

AVP INFRACON LIMITED
CIN: L45400TN2009PLC072861
Registered Office: Plot.No.E-30, II ND Floor, II ND Avenue Besant Nagar, Chennai - 600 090
email: cs@avpinfra.com, Website: avpinfra.com , Phone: +91 44 48683999

Consolidated Statement of Unaudited Financial Results for the Half year ended 30.09.2026

(Rs. in Lakhs except for No. of Shares & EPS)

	Particulars	For the quarter ended			For the half year ended		For the year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income:						
I	Revenue From Operations	12,049.58	12,079.13	11743.65	24,128.71	19,572.75	44,144.11
II	Other Income	17.66	30.74	40.67	48.40	67.78	127.72
III	**Total Income (I+II)**	**12,067.25**	**12,109.86**	**11,784.32**	**24,177.11**	**19,640.53**	**44,271.83**
IV	Expenses:						
	Cost of Materials Consumed	2,105.19	2,348.73	3435.78	4,453.92	5,726.30	10,928.99
	Changes in inventories of finished goods, Work-in-Progress and stock-in-trade	(552.05)	(574.50)	(118.45)	(1,126.55)	(197.41)	(1,877.25)
	Other Direct Expenses	7,526.22	7,633.81	5261.66	15,160.03	8,769.43	24,353.42
	Employee Benefits Expenses	320.27	346.74	425.86	667.01	709.76	1,780.15
	Finance Costs	740.87	581.66	618.23	1,322.53	1,030.39	2,222.88
	Depreciation & Amortisation Expenses	217.19	212.04	203.66	429.23	339.43	727.16
	Other Expenses	111.39	115.50	95.05	226.89	158.42	382.73
	Total Expenses (IV)	**10,469.09**	**10,663.98**	**9,921.79**	**21,133.07**	**16,536.31**	**38,518.09**
V	**Profit Before Exceptional and Extraordinary Items and Tax(III-IV)**	1,598.16	1,445.89	1,862.53	3,044.05	3,104.22	5,753.74
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit Before Extraordinary Items and Tax (V - VI)**	1,598.16	1,445.89	1,862.53	3,044.05	3,104.22	5,753.74
VIII	Extraordinary Items	-	-	-	-	-	-
IX	**Profit Before Tax (VII - VIII)**	1,598.16	1,445.89	1,862.53	3,044.05	3,104.22	5,753.74
X	**Tax Expense:**						
	(1) Current Tax	392.35	345.45	447.60	737.80	746.00	1,387.36
	(2) Deferred Tax	27.03	39.96	19.13	66.99	31.89	124.53
	(3) Tax Adjustments for Earlier Years						
XI	**Profit/(Loss) For The Period (IX - X)**	1,178.79	1,060.47	1,395.80	2,239.26	2,326.34	4,241.85
XII	Less: Share of Minority Interest	11.08	9.82	3.49	20.90	5.81	31.25
XIII	**Net Profit transferred to Reserves & Surplus (XI-XII)**	1,167.70	1,050.65	1,392.31	2,218.36	2,320.53	4,210.60
	Earnings per Equity Share: (In Rs.)						
	(1) Basic	4.67	4.21	5.57	8.88	9.29	16.86
	(2) Diluted	4.67	4.21	5.57	8.88	9.29	16.86
	Paid up Equity Share Capital						
	Total no.of Shares (Weighted Average)	2,49,79,200	2,49,79,200	2,49,79,200	2,49,79,200	2,49,79,200	2,49,79,200
	Face Value Per Share	10	10	10	10	10	10

Additional Disclosures pursuant to Regulations52(4), 54(3) and 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015 (as amended)

a	Debt Equity Ratio (in times)	1.41	1.23	1.28	1.41	1.28	1.31
b	Debt Service Coverage Ratio (in times)	0.85	0.72	0.58	1.36	0.89	1.36
c	Interest Service Coverage Ratio (in times)	3.81	4.44	4.90	4.08	4.90	4.43
d	Outstanding Redeemable Preference Shares	Nil	Nil	Nil	Nil	Nil	Nil
d	Current Ratio (in times)	1.35	1.19	1.33	1.35	1.33	1.24
e	Long Term Debt to Working Capital (in times)	0.93	1.03	1.03	0.93	1.03	0.61
f	Bad Debts to Accounts Receivable Ratio	NA	NA	NA	NA	NA	NA
g	Current Liability Ratio (in times)	0.79	0.89	0.85	0.79	0.85	0.86
h	Total Debts to Total Assets Ratio (in times)	0.48	0.45	0.47	0.48	0.47	0.46
i	Debtors Turnover Ratio (in times)	1.77	1.08	1.75	2.08	2.56	3.96
j	Inventory Turnover Ratio (in times)	0.71	0.76	0.84	1.47	1.40	3.02
k	Operating Margin (%)	19.27	16.53	20.78	17.90	20.78	17.78
l	Net Profit Margin (%)	9.78	8.78	11.89	9.28	11.89	9.61

For AVP INFRACON LIMITED

Managing Director

AVP INFRACON LIMITED

CIN: L45400TN2009PLC072861

Registered Office: Plot.No.E-30, II ND Floor, II ND Avenue Besant Nagar, Chennai - 600 090
email: cs@avpinfra.com, Website: avpinfra.com , Phone: +91 44 48683999

(All amounts are in Rs. Lakhs)

Consolidated Statement of Assets and Liabilities as at 30th September, 2026

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
1 SHAREHOLDERS FUND		
(a) Share Capital	2,497.92	2,497.92
(b) Reserves and Surplus	16,547.87	14,329.52
(c) Money received against share warrants	1,000.00	1,000.00
2 MINORITY INTEREST	88.73	68.12
3 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	7,611.30	4,276.84
(b) Deferred Tax Liabilities (Net)	362.16	295.17
(c) Long-Term Provisions	21.10	15.49
4 CURRENT LIABILITIES		
(a) Short-Term Borrowings	20,709.49	19,162.46
(b) Trade Payables		
(A) Total outstanding dues of Micro and small enterprises	72.98	103.66
(B) Total outstanding dues of other creditors	4,440.28	4,208.28
(c) Other Current Liabilities	2,889.73	3,608.75
(d) Short-Term Provisions	2,249.12	1,511.04
TOTAL	**58,490.68**	**51,077.25**
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	11,079.80	10,318.29
(ii) Intangible Assets	-	-
(iii) Capital Work in Progress	-	225.29
(b) Other Non-Current Assets	6,388.67	4,965.15
2 CURRENT ASSETS		
(a) Inventories	13,091.66	11,984.70
(b) Trade Receivables	7,237.17	16,003.16
(c) Cash & Cash Equivalents	216.81	176.99
(d) Short Term Loans &Advances	6,645.81	4,203.61
(e) Other Current Assets	13,830.76	3,200.07
TOTAL	**58,490.68**	**51,077.25**

Figures of the previous period/year have been rearranged/reclassified wherever necessary, to correspond with Current Period/year presentation.

For and on Behalf of the Board of Directors of
AVP INFRACON LIMITED

AVP INFRACON LIMITED ★ CHENNAI - 90 ★

D.PRASANNA
Managing Director
DIN : 02720759

Place: Chennai
Date: 13-11-2026

AVP INFRACON LIMITED
CIN: L45400TN2009PLC072861
Registered Office: Plot.No.E-30, II ND Floor, II ND Avenue Besant Nagar, Chennai - 600 090
email: cs@avpinfra.com, Website: avpinfra.com , Phone: +91 44 48683999

Statement of Consolidated Cash Flow for the half year ended September 30, 2026

(All amounts are in Rs. Lakhs)

	Particulars	For the half year ended 30th September, 2026	For the year ended March 31, 2026
A	**CASH FLOWS FROM OPERATING ACTIVITIES:**		
	Net Profit Before Tax	3,044.05	5,753.74
	Adjustments for:		
	Depreciation	429.23	727.16
	Other adjustments for non cash items	-	-
	Interest Expense	1,128.87	1,888.52
	Interest Income	(35.13)	(79.86)
	Operating Profit before working capital changes:	**4,567.01**	**8,289.56**
	Adjustments for changes in working capital:		
	(Increase)/Decrease in Inventories	(1,106.96)	(1,877.25)
	(Increase)/Decrease in Trade Receivables	8,765.99	(9,684.53)
	(Increase)/Decrease in Short term Loans & Advances	(2,442.20)	(334.84)
	(Increase)/Decrease in Other Current assets	(10,630.69)	(466.00)
	Increase/(Decrease) in Trade Payables	201.32	2,098.58
	Increase/(Decrease) in Other Current Liabilities	(719.02)	1,600.94
	Increase/(Decrease) in Short Term Provisions	0.27	(0.30)
	Increase/(Decrease) in Long Term Provisions	5.62	(9.91)
	Cash generated from operations	**(1,358.67)**	**(383.73)**
	Less: Income Taxes	-	(1,203.77)
	NET CASH FROM/(USED) IN OPERATING ACTIVITIES (A)	**(1,358.67)**	**(1,587.50)**
B	**CASH FLOWS FROM INVESTING ACTIVITIES**		
	Interest Income	35.13	79.86
	Purchase of Property, Plant & Equipments	(965.45)	(3,799.59)
	(Increase)/Decrease in Long term Loans & Advances	-	-
	(Increase)/Decrease in Non-Current Investments	-	-
	(Increase)/Decrease in Other Non-Current Assets	(1,423.53)	(2,570.05)
	NET CASH FROM/(USED) IN INVESTING ACTIVITIES (B)	**(2,353.85)**	**(6,289.78)**
C	**CASH FLOWS FROM FINANCING ACTIVITIES**		
	Interest paid	(1,128.87)	(1,888.52)
	Proceeds from Long Term Borrowings (Net)	3,334.46	139.05
	Proceeds from Short Term Borrowings (Net)	1,547.04	6,033.38
	Share Capital of Subsidiary Company (Newly Incorporated)	-	-
	Issue Related Expenses	-	-
	Funds Received through Issue of Share Warrants	-	1,000.00
	Net Additional (Withdrawn) by Partners	(0.30)	(22.28)
	NET CASH FROM/(USED) IN FINANCING ACTIVITIES (C)	**3,752.33**	**5,261.63**
D	**NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENT (A+B+C)**	**39.83**	**(2,615.66)**
	Opening Cash and Cash Equivalents	176.99	2,792.64
	CLOSING CASH AND CASH EQUIVALENT	**216.81**	**176.99**

Notes:
(i) Figures in brackets are outflows / deductions
(ii) The above Cash Flow Statement is prepared under the Indirect Method as set out in the Accounting Standards (AS-3) Cash Flow Statement.

For and on Behalf of the Board of Directors of
AVP INFRACON LIMITED



D.PRASANNA
Managing Director
DIN : 02720759

Place: Chennai
Date: 13-11-2026