A B INFRABUILD LIMITED

(Formerly Known as A B INFRABUILD PVT. LTD.)

Registered Office : 104, 1st Floor, Shubhangan CHS. Ltd., Jawahar Nagar, Near Railway Crossing, Goregaon (W), Mumbai - 400 104. • Tel. : 2871 2114
Contact No.: +91 - 86525 19991 CIN : L45202MH2011PLC214834 • website : www.abinfrabuild.com •cs@abinfrabuild.com

ISO CERTIFIED : OHSAS - 18001 : 2007, ISO 14001:2015, ISO 9001:2015

Date: 3rd November, 2026

To,

Manager - Listing Compliance National Stock Exchange of India Limited 'Exchange Plaza'. C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051 **Symbol: ABINFRA**	Corporate Relationship Department, BSE Limited, P.J. Towers, Dalal Street, Fort, Mumbai - 400001 **Scrip Code: 544281**

Dear Sir/Madam,

Subject: Outcome of the Board Meeting- Regulations 30 and 33 of the SEBI (LODR) Regulations, 2015.

The Board of Directors of the Company, at its meeting held on today, i.e., 3rd November, 2026, have approved the Un-audited Financial Result for the quarter and half year ended 30th September, 2026. In this regard, please find enclosed herewith following:

1. Un-audited Financial Result for the quarter ended 30th September, 2026.
2. Limited Review Report on financial result for the quarter ended 30th September, 2026.

The meeting commenced at 1.00 p.m. and concluded at 3.15 p.m.

Request to kindly take the same on record.

Thanks & Regards,

For A B Infrabuild Limited

Amrit Prakashchandra Suthar
Digitally signed by Amrit Prakashchandra Suthar
Date: 2026.11.03 15:19:19 +05'30'

Amrit Suthar
Company Secretary and Compliance Officer

BHUWANIA & AGRAWAL ASSOCIATES
Chartered Accountants

A/403, Express Zone,
Off Western Express Highway,
Malad (East), Mumbai - 400 097
Phone: 2876 6001 / 4963 9346
Email: info@bhuwaniaagrawal.com

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

TO THE BOARD OF DIRECTORS OF
A B INFRABUILD LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results of **A B INFRABUILD LIMITED** (the "Company") for the quarterly and half year ended 30th September 2026 (the "Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.

This Statement is the responsibility of the Company's management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatements. 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.

Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BHUWANIA & AGRAWAL ASSOCIATES
(Chartered Accountants)
(Firm Registration no. 101483W)
SHUBHAM KRISHNA BHUWANIA
Digitally signed by SHUBHAM KRISHNA BHUWANIA
Date: 2026.11.03 14:52:50 +05'30'
Shubham Bhuwania
(Partner)
Membership No. : 171789
UDIN : 26171789DHABUI7047
Date : 03/11/2026
Place : Mumbai

A B INFRABUILD LIMITED

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(Amount in Lakh)

Statement of Assets & Liabilities

Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
I ASSET		
Non Current Asset		
a) Property , Plant & equipment	4,331.38	4,283.20
b) Capital Work In Progress	-	-
c) Financial Assets		
i) Investment	0.08	0.08
ii) Others	4,707.10	3,960.12
d) Deferred tax Assets (Net)	143.42	131.87
f) Other Non Current Asset	-	-
	9,181.98	**8,375.27**
Current Assets		
a) Inventories	11,934.43	11,053.69
b) Financial Assets		
i) Current Investment	-	-
ii) Trade Receivables	12,920.40	10,421.31
iii) Cash and Cash Equivalents	472.76	328.78
iv) Other Bank Balances	5,238.89	2,871.83
v) Loans & Advances	840.16	847.39
vi) Other	-	-
c) Current Tax Assets (Net)	348.87	575.19
d) Other Current Asset	2,457.83	1,690.74
Total Current Assets	**34,213.34**	**27,788.93**
TOTAL ASSETS	**43,395.32**	**36,164.20**
II EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	6,387.89	6,387.89
b) Other Equity	11,572.93	10,540.53
c) Share Warrant Pending for allotment	-	-
Total Equity	**17,960.82**	**16,928.42**
Liabilities		
Non Current Liabilities		
a) Financial Liabilities	2,650.34	2,158.72
b) Non Currrent Provisions	1,049.31	1,265.13
Total Non Current Liabilities	**3,699.65**	**3,423.85**
Current Liabilities		
a) Financial Liabilities		
i)Borrowings	13,882.03	8,824.87
ii)Trade Payables	2,548.74	4,466.41
iii)Other Current Financial Liabilities	985.18	580.82
b) Other Current Liabilities	3,758.25	1,113.13
(c) Current Tax Liabilities (Net)	367.20	695.20
(d) Provisions	193.45	131.50
Total Current Liabilities	**21,734.85**	**15,811.93**
TOTAL EQUITY AND LIABILITIES	**43,395.32**	**36,164.20**

A B INFRABUILD LIMITED MUMBAI

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(Amount in Lakh)

Statement of Financial Results for the Quarter and Half Year ended on 30th September, 2026

	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(1)	(2)	(3)	(4)	(5)	(6)
1	**Revenue From operations (Gross)**	7,422.92	7,625.14	3,730.31	15,048.06	9,786.60	25,620.71
2	Other Income	141.02	125.63	84.84	266.65	171.52	333.80
3	**Total Revenue (1+2)**	**7,563.94**	**7,750.77**	**3,815.15**	**15,314.71**	**9,958.12**	**25,954.51**
4	**Expenses**						
	a) Cost of construction	6,394.94	6,503.58	3,107.71	12,898.52	8,928.19	23,345.79
	b) Purchase of stock in trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in trade	(508.24)	(372.50)	(133.45)	(880.74)	(1,226.84)	(2,942.38)
	d) Employee benefits expense	115.32	115.53	78.25	230.85	150.84	344.45
	e) Financial Cost	436.99	320.48	225.80	757.47	458.82	1,016.06
	f) Depreciation and amortisation expense	149.52	142.37	120.00	291.89	237.49	498.47
	g) Other expenses	306.07	317.89	131.73	623.96	427.42	1,065.62
	Total Expenses	**6,894.60**	**7,027.35**	**3,530.04**	**13,921.95**	**8,975.92**	**23,328.01**
5	**Profit \ (Loss) before exceptional & extraordinary items & tax (3-4)**	**669.34**	**723.42**	**285.11**	**1,392.76**	**982.20**	**2,626.50**
6	Exceptional Items	0.06	-	(3.45)	0.06	4.40	1.09
7	**Profit \ (Loss) from Extraordinary items and tax (5-6)**	**669.28**	**723.42**	**288.56**	**1,392.70**	**977.80**	**2,625.41**
8	Extraordinary items	-	-	-	-	-	-
9	**Profit \ (Loss) before tax (7-8)**	**669.28**	**723.42**	**288.56**	**1,392.70**	**977.80**	**2,625.41**
10	Tax Expenses						
	a) For Current Tax	178.00	189.20	80.50	367.20	263.00	695.20
	b) Deferred Tax	(11.48)	(0.08)	(5.05)	(11.56)	(10.20)	(11.75)
	c) Short Provision for Taxation	3.64	-	-	3.64	-	7.83
11	**Profit \(Loss) from the period from continuing operations (9-10)**	**499.12**	**534.30**	**213.11**	**1,033.42**	**725.00**	**1,934.13**
12	Profit (Loss) from discounting operations	-	-	-	-	-	-
13	Tax expenses of discounting operations	-	-	-	-	-	-
14	**Profit / (loss) from Discounting operations (12-13)**	-	-	-	-	-	-
15	**Profit / (loss) for the period (11-14)**	**499.12**	**534.30**	**213.11**	**1,033.42**	**725.00**	**1,934.13**
16	**Other Comprehensive Income**						
	a)Items that will be reclassified to profit or loss	-	-	-	-	-	-
	b)income tax on items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
	Total Comprehensive Income for the period (15+16)	**499.12**	**534.30**	**213.11**	**1,033.42**	**725.00**	**1,934.13**
17	Paid Up Equity Share Capital	6,387.89	6,387.89	6,387.89	6,387.89	6,387.89	6,387.89
	Face Value of Equity Shares (in Rupees)	1.00	1.00	10.00	1.00	10.00	1.00
18	Other Equity						10,540.53
19	Earning Per Share (In Rs.)						
	a) Basic	0.08	0.08	0.33	0.16	1.13	0.30
	b) Diluted	0.08	0.08	0.33	0.16	1.13	0.30

NOTES:

1) The above results were reviewed by Audit Committee and approved by the Board of directors of the Company at its meeting held at Mumbai on 3rd November 2026 and published in accordance with regulation 33 of the SEBI (Lisitng Obligations and Disclosure Requirements) Regulations, 2015.
2) The above results of the Company have been prepared in accordance with the recognition and measurement principles and procedures laid down in indian Accounting Standards 34 "interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 and other accounting principles
3) The Company primarily deals in the business of infrastructure as single segment hence Segment Reporting as defined in Indian Accounting Standard 17 (IAS-17) issued by The Institute of Chartered Accountants of India is not applicable to the Company.
4) The financial results for the quarter ended and half year ended as on 30th September, 2026 have been subjected to Limited Review by statutory auditors of the company.
5) The Figures for quarter ended 30th September 2026 and quarter ended 30th September 2025 are balancing figures between unaudited figures of half year financials and unaudited year to date figures upto the quarter ended 30th June 2026 and quarter ended 30th June 2025.
6) Previous period figures have been regrouped and reclassified, where ever necessary, to make them comparable with current figures.

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(Amount in Lakh)

Cash Flow Statement

Particuler		For Half Year Ended September 30, 2026		For Half Year Ended September 30, 2025	
Cash flow from operating activity					
Net Profit before tax & Extra Ordinary Items			1,392.71		977.81
Adjustment for :					
Depreciation		291.89		237.49	
Interest paid		611.47		458.82	
(Profit) \ Loss on sale of assets		0.06		(5.13)	
(Profit) \ Loss from Joint Venture		(6.13)		-	
Dividend Income (considered Seperately)		-		-	
Bad Debts		-		-	
Provision For Gratuity		1.64		1.91	
Interest Income (considered Seperately)		(256.33)	642.60	(126.82)	566.28
Operating Profit before working capital changes			2,035.31		1,544.09
WORKING CAPITAL CHANGES					
(Increase)Decrease in Sundry debtors		(2,499.09)		(969.24)	
(Increase)Decrease in Inventories		(880.74)		(1,226.84)	
Change in Short Term Loans & Advances and other receivables		(759.86)		(553.88)	
Increase (Decrease) in current & non current other financial assets		(746.98)		(57.01)	
Increase(Decrease) in other current liabitity		2,645.12		205.34	
Increase (Decrease) in current & non current other financial liability		188.54		2,696.01	
Change in Short Term Provision		60.31		88.07	
Increase(Decrease) in Trade & other Payable		(1,917.65)	(3,910.35)	(1,763.04)	(1,580.59)
Cash Generated From operations			(1,875.04)		(36.51)
Direct Tax Paid			(472.52)		(209.22)
Cash Flow Before Prior Period & Extra Ordinary Items			(2,347.56)		(245.73)
Prior Period & Extra Ordinary Items			(1.03)		(1.81)
Net Cash Flow From Operating Activities	I		(2,348.59)		(247.54)
CASH FLOW FROM INVESTING ACTIVITIES					
(Purchases)/Sale of Fixed Assets		(340.14)		(312.45)	
(Profit) \ Loss from Joint Venture		6.13		-	
Dividend Issued		-		(31.94)	
Interest Income		-		126.82	
Movement in other current financial assets		256.33		-	
Movement in other non current financial assets		-		-	
Net Cash Outflow for investing Activities	II		(77.68)		(217.57)
Cash flow after investing activities (III) = (I+II)	III		(2,426.27)		(465.11)
CASH FLOW FROM FINANCING ACTIVITIES					
Proceeds from issue of Equity share capital		-		3,992.43	
Movement on Short Term Borrowing		5,057.16		(1,840.30)	
Movement on Long Term Borrowing		491.62		(253.11)	
Interest Paid		(611.47)		(458.82)	
Net Cash Flow from financing activity	IV		4,937.31		1,440.20
Cash flow after financing activity (V)=(III+IV)	V		2,511.04		975.09
Cash & Cash Equivalent (Opening Balance)			3,200.60		3,346.57
Cash & Cash equivalent (Closing Balance)			5,711.64		4,321.66
Increase / (Decrease) in cash & cash equivalents	VI		2,511.04		975.09

For & on behalf of the Board of Directors
A B Infrabuild Limited

A B INFRABUILD LIMITED MUMBAI

Shreeprakash Singh
Wholetime Director
(DIN: 00497750)

Place: Mumbai
Date: 03/11/2026