



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,

Date: 13-11-2025

The Manager —Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C I Block G, Bandra Kurla Complex, Bandra (East),
Mumbai -400051, Maharashtra, India

Trading Symbol: AVPINFRA

Subject: Outcome of Board Meeting held on Thursday, November 13th 2025

Dear Sir / Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors in their meeting held on today i.e. Tuesday, 29th November, 2025 inter-alia considered and approved the following businesses:

1. The Un-Audited Financial Results (Standalone and Consolidated) of the Company for the Half Year and Year ended 30th September, 2025 as recommended by the Audit Committee. In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of Un-Audited Standalone & Consolidated Financial results of the Company for the half year ended 30th September, 2025 along with Limited Review Report issued by the Statutory Auditor on the same is enclosed.
2. Statement of Deviations/ Variations for the proceeds of Preferential Issue of Convertible Warrants for the half-year ended September 30, 2025 as per Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements), 2015 along with the Certificate in this regard issued by the Statutory Auditor, a copy of the said Certificate is enclosed herein.

The meeting commenced at 12 p.m. and concluded at 3:00 p.m.

Kindly acknowledge and take the same on records.

Yours faithfully,
For AVP Infracon Limited
Digitally signed
by PRIYANKA
SINGH
Date: 2025.11.13
15:07:58 +05'30'

Priyanka Singh
Company Secretary and Compliance Officer



PPN AND COMPANY

CHARTERED ACCOUNTANTS

No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600 034.

(Near to Loyola College) Ph: 044-2828 0033, Cell: 98844 48912.

E-mail: info@ppnaco.com | Web: www.ppnaco.com | www.ppnaco.co.in

Independent Auditor's Limited Review Report on unaudited standalone financial results of AVP Infracon Limited for the half year ended September 30, 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (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 half year ended September 30, 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 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 Standards (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. Our responsibility is to issue a report on the financial statements 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 specified under section 143(10) of the Act 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.



We also performed procedures in accordance with the Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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: 25238452BMHSXM7786



Date :13-11-2025

Place :Chennai

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		
STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025		
Particulars	As at 30th September, 2025	As at 31st March, 2025
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
1 SHAREHOLDERS' FUND		
(a) Share Capital	2,497.92	2,497.92
(b) Reserves and Surplus	12,435.89	10,118.50
(c) Money received against share warrants	1,000.00	
2 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	2,847.88	2,827.00
(b) Deferred Tax Liabilities (Net)	118.58	91.04
(c) Long-Term Provisions	22.91	18.22
4 CURRENT LIABILITIES		
(a) Short-Term Borrowings	15,289.54	11,483.07
(b) Trade Payables		
(A) Total outstanding dues of Micro and small enterprises	140.41	74.05
(B) Total outstanding dues of other creditors	1,861.22	1,649.82
(c) Other Current Liabilities	2,371.31	1,971.99
(d) Short-Term Provisions	1,748.28	1,133.15
TOTAL	40,333.94	31,864.76
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	5,550.58	4,788.36
(ii) Capital Work in Progress	-	-
(b) Non-Current Investments	1,155.01	1,102.76
(d) Other Non-Current Assets	4,280.70	2,392.60
2 CURRENT ASSETS		
(a) Inventories	8,179.35	8,180.53
(b) Trade Receivables	8,501.62	6,091.63
(c) Cash & Cash Equivalents	4,759.03	2,651.90
(d) Short Term Loans & Advances	4,306.24	4,330.68
(e) Other Current Assets	3,601.41	2,326.30
TOTAL	40,333.94	31,864.76
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: 13-11-2025		

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 Half year ended 30.09.2025				
Particulars	Half Year Ended 30th September, 2025	Half Year Ended 31st March, 2025	Half Year Ended 30th September 2024	Year Ended 31st March, 2025
	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	19,311.37	17,656.09	9,589.15	27,245.24
II Other Income	119.78	293.91	88.81	382.72
III Total Income (I+II)	19,431.15	17,950.00	9,677.96	27,627.96
IV Expenses				
Cost of Materials Consumed	5,772.05	5,506.96	3,876.41	9,383.37
Changes in inventories	1.18	(1,181.74)	(169.58)	(1,351.32)
Other Direct Expenses	8,592.48	9,306.42	3,108.30	12,414.72
Employee Benefits Expenses	660.44	580.04	405.60	985.64
Finance Costs	932.44	743.51	424.91	1,168.42
Depreciation & Amortisation Expenses	293.49	220.61	154.56	375.17
Other Expenses	99.84	145.83	142.43	288.26
Total Expenses (IV)	16,351.93	15,321.63	7,942.63	23,264.26
V Profit Before Exceptional and Extraordinary Items and Tax(III-IV)	3,079.22	2,628.38	1,735.33	4,363.71
VI Exceptional Items	-	-	-	-
VII Profit Before Extraordinary Items and Tax (V - VI)	3,079.22	2,628.38	1,735.33	4,363.71
VIII Extraordinary Items	-	-	-	-
IX Profit Before Tax (VII - VIII)	3,079.22	2,628.38	1,735.33	4,363.71
X Tax Expense:				
(1) Current Tax	734.29	584.39	428.04	1,012.43
(2) Deferred Tax	27.54	9.85	31.77	41.62
(3) Tax Adjustments for Earlier Years				
XI Profit/(Loss) For The Period (IX - X)	2,317.39	2,034.13	1,275.52	3,309.65
Earnings per Equity Share: (In Rs.)				
(1) Basic	9.28	8.14	5.11	13.25
(2) Diluted	9.28	8.14	5.11	13.25
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
Face Value Per Share	10	10	10	10

Notes on Standalone Financial Results:

1 The above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 13, 2025. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

2 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.

During the Half Year ended 30th September 2025, On September 18, 2025, the Company allotted 20,00,000 Convertible Equity Share Warrants on a preferential basis to "Promoter & Promoter Group" and "Non-Promoter" as approved in the Extra-Ordinary General Meeting held on September 04, 2025. Each warrant is issued at a price of 200, comprising a subscription price of 50 (25% of the issue price) and a warrant exercise price of 150 (75% of the issue price).

3 As of the reporting date, the Company has received *10,00,00,000, representing the subscription amount (25% of the issue price) from allottees as the warrant subscription price. The balance amount will be payable upon the exercise of the warrants.

Each warrant entitles the holder to apply for one fully paid-up equity share of the Company with a face value of ₹10 upon payment of the balance 150 per warrant. Conversion can occur in one or more tranches within 18 months from the date of allotment of share warrants as per the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

The warrants are valid for a specified period as per SEBI ICDR regulations, and holders may exercise their right to convert the warrants into equity shares within this period.

4 The balance appearing under the Trade Payables, Loans and Advances, Other Current Liabilities are subjected to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation.

5 As the Company collectively operates only in one business segment, hence, it is reporting its results in single segment. Therefore, segment disclosure is not applicable.

6 The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.



7 There were no exceptional and extra-ordinary items for the reporting period.

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



D.PRASANNA
Managing Director
DIN : 02720759

Place: Chennai
Date: 13-11-2025

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		
STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025		
Particulars	Half Year ended 30th September, 2025	Year ended 31st March, 2025
	Audited	Audited
A CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit before extraordinary items and tax	3,079.22	4,363.71
Adjustments to profit (loss):		
Adjustments for depreciation and amortisation expense	293.49	375.17
Adjustments for Provision of Gratuity	4.32	8.70
Adjustments for finance costs	772.09	897.77
Operating Profit before working capital changes:	4,149.13	5,642.39
Adjustments for changes in working capital:		
Adjustments for decrease (increase) in trade receivables	(2,409.99)	(656.61)
Adjustments for decrease (increase) in inventories	1.18	(1,351.32)
Adjustments for decrease (increase) in Short term loans and advances	24.44	(1,703.94)
Adjustments for decrease (increase) in other current assets	(1,274.91)	(1,001.08)
Adjustments for increase (decrease) in trade payables	277.76	(2,228.68)
Adjustments for increase (decrease) in other current liabilities	399.32	1,310.71
Adjustments for decrease (increase) in Long term loans and advances	-	(497.84)
Net cash flows from (used in) operations	1,166.92	(486.37)
Income taxes paid	(118.98)	(454.15)
NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES (A)	1,047.94	(940.52)
B CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales of tangible assets	-	64.10
Purchase of intangible assets & tangible assets	(1,055.71)	(3,025.59)
Interest received	43.05	109.09
(Increase)/Decrease in Non-Current Investments	(52.25)	(561.03)
(Increase)/Decrease in Other Non-Current Assets	(1,888.11)	(1,826.67)
Net cash flows from (used in) investing activities before extraordinary items	(2,953.01)	(5,240.09)
Proceeds from extraordinary items	-	-
Payment for extraordinary items	-	-
NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES (B)	(2,953.01)	(5,240.09)
C CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issue of share warrants	1,000.00	-
Interest paid	(815.14)	(1,006.87)
Increase/(Decrease) in Long-Term Borrowings	20.88	723.40
Increase/(Decrease) in Short-Term Borrowings	3,806.46	7,649.80
Issue Related Expense	-	0.00
Net cash flows from (used in) financing activities before extraordinary items	4,012.20	7,366.33
Proceeds from extraordinary items	-	-
Payment for extraordinary items	-	-
NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES (C)	4,012.20	7,366.33
D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	2,107.13	1,185.72
Opening Cash and Cash Equivalents	2,651.90	1,466.17
CLOSING CASH AND CASH EQUIVALENT	4,759.03	2,651.90
Reconciliation of Cash and Cash Equivalents with the Balance Sheet:		
Cash & Cash Equivalent as per Balance Sheet	4,759.03	2,651.90
Cash & Cash Equivalent at the End of the Period	4,759.03	2,651.90
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)- Statement of Cash Flows		
For and on Behalf of the Board of Directors of AVP INFRACON LIMITED		
  D. PRASANNA Managing Director DIN : 02720759		
Place: Chennai Date: 13-11-2025		



PPN AND COMPANY

CHARTERED ACCOUNTANTS

No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600 034.

(Near to Loyola College) Ph: 044-2828 0033, Cell: 98844 48912.

E-mail: info@ppnaco.com | Web: www.ppnaco.com | www.ppnaco.co.in

Independent Auditor's Limited Review Report on unaudited consolidated financial results of AVP Infracon Limited for the half year ended September 30, 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (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 subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("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 Standards (AS 25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Parent Company's Board of Directors. Our responsibility is to issue a report on the financial statements 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 as to whether the Statement is free from material misstatement. 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 specified under section 143(10) of the Act 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entity;

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

The unaudited interim financial results and other unaudited financial information of this subsidiary in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information.

5. Based on our review conducted and procedures performed as stated in above and based on the statement provided by the management related to Parent & Subsidiary, 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 Standards 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.

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: 25238452BMHSXL9066



Date :13-11-2025

Place: Chennai

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		
Rs. in Lakhs		
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025		
Particulars	As at 30th September, 2025	As at 31st March, 2025
I. EQUITY AND LIABILITIES	Unaudited	Audited
1 SHAREHOLDERS' FUNDS		
(a) Share Capital	2,497.92	2,497.92
(b) Reserves and Surplus	12,439.45	10,118.92
(c) Money received against share warrants	1,000.00	-
2 MINORITY INTEREST	68.77	59.16
3 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	3,968.42	4,654.04
(b) Deferred Tax Liabilities (Net)	202.53	104.80
(c) Long-Term Provisions	30.39	91.58
4 CURRENT LIABILITIES		
(a) Short-Term Borrowings	16,499.71	12,612.83
(b) Trade Payables		
(A) Total outstanding dues of Micro, medium and small enterprises	140.41	74.05
(B) Total outstanding dues of other creditors	2,291.45	2,139.30
(c) Other Current Liabilities	2,395.57	2,007.81
(d) Short-Term Provisions	1,880.79	1,327.40
TOTAL	43,415.41	35,687.81
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	8,189.80	7,471.15
(ii) Capital Work in Progress	-	-
(b) Non-Current Investments	-	-
(c) Other Non-Current Assets	4,283.20	2,395.10
2 CURRENT ASSETS		
(a) Inventories	10,304.86	10,107.45
(b) Trade Receivables	8,971.97	6,318.63
(c) Cash & Cash Equivalents	4,832.90	2,792.64
(d) Short Term Loans & Advances	2,825.33	3,850.22
(e) Other Current Assets	4,007.35	2,752.62
TOTAL	43,415.41	35,687.81
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: 13-11-2025		

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				
(Rs. in Lakhs except for No. of Shares & EPS)				
Consolidated Statement of Unaudited Financial Results for the half year ended 30.09.2025				
Particulars	Half Year Ended 30th September, 2025	Half Year Ended 31st March, 2025	Half Year Ended 30th September, 2024	Year Ended 31st March, 2025
	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	19,572.75	18,359.58	10,921.69	29,281.27
II Other Income	67.78	161.64	54.25	215.89
III Total Income (I+II)	19,640.53	18,521.21	10,975.94	29,497.15
IV Expenses				
Cost of Materials Consumed	5,726.30	5,858.51	4,480.00	10,338.51
Changes in inventories	(197.41)	(1,539.28)	187.96	(1,351.32)
Other Direct Expenses	8,769.43	9,366.64	3,219.61	12,586.25
Employee Benefits Expenses	709.76	726.72	480.60	1,207.32
Finance Costs	1,030.39	849.51	448.28	1,297.79
Depreciation & Amortisation Expenses	339.43	260.05	181.79	441.84
Other Expenses	158.42	226.13	213.26	439.39
Total Expenses (IV)	16,536.31	15,748.27	9,211.50	24,959.77
Profit Before Exceptional and Extraordinary Items and Tax(III-IV)	3,104.22	2,772.94	1,764.44	4,537.38
VI Exceptional Items		-	-	
VII Profit Before Extraordinary Items and Tax (V - VI)	3,104.22	2,772.94	1,764.44	4,537.38
VIII Extraordinary Items		-	-	
IX Profit Before Tax (VII - VIII)	3,104.22	2,772.94	1,764.44	4,537.38
X Tax Expense:				
(1) Current Tax	746.00	690.42	450.30	1,140.72
(2) Deferred Tax	31.89	34.51	34.76	69.27
(3) Tax Adjustments for Earlier Years				
XI Profit/(Loss) For The Period (IX - X)	2,326.34	2,048.00	1,279.37	3,327.39
XII Less: Share of Minority Interest	5.81	13.47	3.85	17.32
XIII Net Profit transferred to Reserves & Surplus (XI-XII)	2,320.53	2,034.53	1,275.52	3,310.07
Earnings per Equity Share: (In Rs.)				
(1) Basic	9.29	8.14	5.11	13.25
(2) Diluted	9.29	8.14	5.11	13.25

Notes on Consolidated Financial Results:

1 The above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 13, 2025. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

2 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.

During the Half Year ended 30th September 2025, On September 18, 2025, the Company allotted 20,00,000 Convertible Equity Share Warrants on a preferential basis to "Promoter & Promoter Group" and "Non-Promoter" as approved in the Extra-Ordinary General Meeting held on September 04, 2025. Each warrant is issued at a price of 200, comprising a subscription price of 50 (25% of the issue price) and a warrant exercise price of 150 (75% of the issue price).

3 As of the reporting date, the Company has received *10,00,00,000, representing the subscription amount (25% of the issue price) from allottees as the warrant subscription price. The balance amount will be payable upon the exercise of the warrants.

Each warrant entitles the holder to apply for one fully paid-up equity share of the Company with a face value of ₹10 upon payment of the balance 150 per warrant. Conversion can occur in one or more tranches within 18 months from the date of allotment of share warrants as per the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

The warrants are valid for a specified period as per SEBI ICDR regulations, and holders may exercise their right to convert the warrants into equity shares within this period.

4 The balance appearing under the Trade Payables, Loans and Advances, Other Current Liabilities are subjected to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation.

5 As the Company collectively operates only in one business Segment, hence, it is reporting its results in single Segment. Therefore, segment disclosure is not applicable.

6 The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.



7 There were no exceptional and extra- ordinary items for the reporting period.

For and on Behalf of the Board of Directors of



D.PRASANNA
Managing Director
DIN : 02720759

Place: Chennai
Date: 13-11-2025

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		
Rs. in Lakhs		
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025		
Particulars	Half Year ended 30th September, 2025	Year ended 31st March, 2025
	Unaudited	Audited
A CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit before extraordinary items and tax	3,104.22	4,537.38
Adjustments to profit (loss):		
Adjustments for depreciation and amortisation expense	339.43	441.84
Adjustments for Provision of Gratuity	4.29	9.32
Interest Expenses	1,030.39	1,121.18
Interest Income	(43.05)	(109.09)
Other adjustments for non-cash items	-	(2.96)
Operating Profit before working capital changes:	4,435.28	5,997.67
Adjustments for changes in working capital:		
Adjustments for decrease (increase) in trade receivables	(2,653.34)	(1,200.93)
Adjustments for decrease (increase) in inventories	(197.41)	(1,769.01)
Adjustments for decrease (increase) in Short term loans and advances	1,024.89	(1,710.84)
Adjustments for decrease (increase) in other current assets	(1,254.73)	(1,222.24)
Adjustments for increase (decrease) in trade payables	218.50	(2,447.85)
Adjustments for increase (decrease) in other current liabilities	387.76	1,316.87
Net cash flows from (used in) operations	1,960.95	(1,036.34)
Income taxes paid	(192.24)	(454.15)
NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES (A)	1,768.71	(1,490.49)
B CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales of tangible assets	-	64.10
Purchase of intangible assets & tangible assets	(1,058.08)	(4,917.14)
Interest received	43.05	109.09
(Increase)/Decrease in Non-Current Investments	-	(405.23)
(Increase)/Decrease in Other Non-Current Assets	(1,888.11)	(1,829.17)
NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES (B)	(2,903.13)	(6,978.34)
C CASH FLOWS FROM FINANCING ACTIVITIES		
Share Capital of Subsidiary Company (Newly Incorporated)	-	15.00
Interest paid	(1,030.39)	(1,121.18)
Increase/(Decrease) in Long-Term Borrowings	(685.62)	2,144.50
Increase/(Decrease) in Short-Term Borrowings	3,886.88	8,592.48
Proceeds from issue of share warrants	1,000.00	-
Net Additional / (Withdrawn) by Partners	3.81	92.92
NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES (C)	3,174.68	9,723.72
D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	2,040.26	1,254.89
Opening Cash and Cash Equivalents	2,792.64	1,537.74
CLOSING CASH AND CASH EQUIVALENT	4,832.90	2,792.64
Reconciliation of Cash and Cash Equivalents with the Balance Sheet:		
Cash & Cash Equivalent as per Balance Sheet	4,832.90	2,792.64
Cash & Cash Equivalent at the End of the Period	4,832.90	2,792.64
Notes: (i) Figures in brackets are outflows / deductions (ii) The above Cash Fow Statement is prepared under the Indirect Method as set out in the Accounting Standards (AS-3)- Statement of Cash Flows		
For and on Behalf of the Board of Directors of AVP INFRACON LIMITED   D.PRASANNA Managing Director DIN : 02720759		
Place: Chennai Date: 13-11-2025		



P P N AND COMPANY

CHARTERED ACCOUNTANTS

No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600 034.

(Near to Loyola College) Ph: 044-2828 0033, Cell: 98844 48912.

E-mail: info@ppnaco.com | Web: www.ppnaco.com | www.ppnaco.co.in

UTILIZATION OF FUNDS CERTIFICATE OF M/S. AVP Infracon Limited

To,
The Board of Directors,
M/s. AVP Infracon Limited,
Plot No. E-30, Second Floor, IInd Avenue, Besant Nagar,
Chennai, Tamil Nadu- 600 090.

Respected Sir/Madam,

Sub: Certificate under pursuant to NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 for expenditure incurred in relation to the proceeds of the issue from Preferential Issue of Convertible Warrants for AVP Infracon Limited ("the Company")

We have been requested to certify expenditure incurred by the Company in relation to the proceeds of the issue from Preferential Issue of Convertible Warrants. For the purpose of certifying the below table, we have reviewed documents, statement, papers, books of accounts and other relevant information of the Company on the proceeds of Preferential Issue of Convertible Warrants, based on our review of the same, we hereby certify that up to September 30, 2025 the Company has incurred following expenditure, the details required as per NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 are mentioned below.:

Objects for which funds have been raised and where there has been a deviation in the following table:

(Rs.in Lakhs)

Sr. No.	Object as disclosed in the Offer Document	Original Allocation	Actual Utilized Amount till September 30-09-25	Unutilized Amount as on 30-09-25	Remarks
1.	To meet the fund requirements for expansion of operation, including working capital requirements and to support strategic growth into new geographical areas.	$4,000 \times 25\% = 1,000.00$	1,000.00	NIL	NIL
	Total	1,000.00	1,000.00	NIL	NIL



List of Preferential Issue of Convertible Warrants proceeds received:

Date	Particulars	(Amount in Rs.)
18-09-2025	Preferential Issue of Convertible Warrants proceeds	10,00,00,000 (Upfront receipt of 25% of total consideration)
Total		10,00,00,000

Notes:-

1. During the Half Year ended 30th September 2025, On September 18th, 2025, the Company allotted 20,00,000 Convertible Equity Share Warrants on a preferential basis to "Promoter & Promoter Group" and "Non-Promoter" as approved in the Extra-Ordinary General Meeting held on September 04, 2025. Each warrant is issued at a price of Rs.200.00, comprising a subscription price of Rs.50.00 (25% of the issue price) and a warrant exercise price of Rs.150.00 (75% of the issue price).

As of the reporting date, the Company has received Rs.10,00,00,000, representing the subscription amount (25% of the issue price) from allottees as the warrant subscription price. The balance amount will be payable upon the exercise of the warrants.

Each warrant entitles the holder to apply for one fully paid-up equity share of the Company with a face value of Rs.10.00 upon payment of the balance Rs.150.00 per warrant. Conversion can occur in one or more tranches within 18 months from the date of allotment of share warrants as per the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

The warrants are valid for a specified period as per SEBI ICDR regulations, and holders may exercise their right to convert the warrants into equity shares within this period.

Yours faithfully,

For P P N AND COMPANY

Chartered Accountants

Firm Reg No: 013623S

Peer Review Certificate No. 020690

R. Rajaram

R. Rajaram

Partner

Membership Number: 238452

UDIN:25238452BMHSXK5212

Place: Chennai

Date:13-11-2025.

