

Date: January 29, 2026

To
Department of Corporate services
BSE Limited
1st Floor, New Trading Ring,
Rotunda Building, Phiroze Jeejeebhoy
Towers, Dalal Street
Mumbai - 400 001

To
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1,
Block G,
Bandra Kurla Complex, Bandra (E)
Mumbai - 400 051

Symbol: 544517

Scrip Code: BUILDPRO

Dear Sir/Madam,

Subject: Outcome of Board Meeting.

With reference to above cited subject, we would like to inform you that the meeting of our Company's Board of Directors (the "Board") was held today, Thursday, 29th January, 2026 considered and approved the Unaudited Standalone & Consolidated Financial Results for the quarter and half year ended 30th September, 2025 and Limited Review Report thereon issued by the Statutory Auditor.

The Board Meeting commenced at 11.30 A.M (IST) and concluded at 1. 25 P.M (IST). The above information is also being made available on the website of the Company at www.shankarabuildpro.com.

Further, it is brought to the attention that the approval of Listing and Trading has been granted, w.e.f., January 9, 2026. Therefore, pursuant to regulation 33(3)(j) of SEBI LODR, Shankara Buildpro Limited, being newly listed company, is required to publish financial results for both September 2025 and December 2025 quarters.

For Sep 2025 quarter - within 21 days from the date of listing i. e on or before 29th January, 2026.

For Dec 2025 quarter - within 45 days from quarter end i.e. by 14th Feb 2026.

This is for your kind information and record.

For Shankara Buildpro Limited

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vikram
vikram

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vikram
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Ereena Vikram
Company Secretary & Compliance Officer
M.No. A33459

Independent Auditors' Review Report on the Unaudited Consolidated Financial Results of Shankara Buildpro Limited for the quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 2025 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of Shankara Buildpro Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Shankara Buildpro Limited** ("the parent" or "the Company"), its subsidiary (the parent and its subsidiary hereinafter referred to as the 'group') for the quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 2025 ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("Listing Regulations").

As stated in Note 6 of the Statement, the figures for the quarter and half year ended 30th September 2024 are based on the unaudited financial results as certified by the Management and have not been subjected to our review since the requirement of submission of quarterly financial results is applicable on listing of equity shares of the Company on January 9, 2026.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS - 34), as prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 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. The Statement includes the results of the Holding Company and its Subsidiary viz., Purple Splash Materials Private Limited.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying interim financial information, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

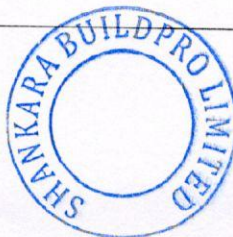
For ASA & Associates LLP
Chartered Accountants
ICAI Firm Registration No. 009571N/N500006

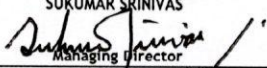
GAVARAPATTU Digitally signed by
NATARAJAN GAVARAPATTU
RAMASWAMI NATARAJAN
Date: 2026.01.29 13:19:48
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G N Ramaswami
Partner
Membership No.: 202363
UDIN: 26202363EKZERT5158

Place: Chennai
Date: January 29, 2026

<p style="text-align: center;">Shankara Buildpro Limited CIN: L24311KA2023PLC179791 Registered Office: NO. 21/1 & 35-A-1, HOSUR MAIN ROAD, ELECTRONIC CITY, VEERASANDRA, BANGALORE - 560100. Website: www.shankarabuildpro.com, Email: compliance@shankarabuildpro.com Ph: 080 4011 7777, Fax- 080 4111 9317 Statement of Unaudited Consolidated financial results for the Quarter and Half year ended 30th September 2025 #</p>						
(Rupees in Crores except Share data and as stated)						
Particulars	For the quarter ended			For the half year ended		For the year ended
	30.9.2025	30.6.2025	30.9.2024	30.9.2025	30.9.2024	31.03.2025
	Unaudited	Unaudited (Note 6)	Unaudited (Note 6)	Unaudited	Unaudited (Note 6)	Audited (Note 6)
1 Revenue from operations	1,595.02	1,568.14	1,238.54	3,163.16	2,416.55	5,267.38
2 Other Income	0.45	0.11	0.27	0.56	0.39	1.27
3 Total Income (1+2)	1,595.47	1,568.25	1,238.81	3,163.72	2,416.94	5,268.65
4 Expenses						
a) Purchases of stock-in-trade	1,506.32	1,523.75	1,126.11	3,030.07	2,287.33	5,038.38
b) Changes in inventories of finished goods and Stock-in-Trade	5.67	(38.70)	52.31	(33.03)	7.04	(35.29)
c) Employee Benefits Expense	15.03	13.47	13.47	28.50	25.17	50.44
d) Finance Costs	9.61	9.04	11.09	18.65	24.21	42.27
e) Depreciation and amortisation expense	2.01	1.95	2.05	3.96	4.04	8.02
f) Other Expenses	17.88	16.97	15.29	34.85	29.17	63.76
Total Expenses (4)	1,556.52	1,526.48	1,220.32	3,083.00	2,376.96	5,167.58
5 Profit before exceptional items and tax [3-4]	38.95	41.77	18.49	80.72	39.98	101.07
6 Exceptional items	-	-	-	-	-	-
7 Profit before tax [5+6]	38.95	41.77	18.49	80.72	39.98	101.07
8 Tax Expense:						
a) Current tax	10.18	10.28	4.50	20.46	9.72	23.93
b) Tax for earlier years	(0.38)	0.07	-	(0.31)	-	(0.10)
c) Deferred tax	(0.24)	(0.65)	(0.34)	(0.89)	(0.70)	(0.92)
Total Tax Expense	9.56	9.70	4.16	19.26	9.02	22.91
9 Profit for the period [7-8]	29.39	32.07	14.33	61.46	30.96	78.16
10 Other Comprehensive Income/(Loss)						
A (i) Items that will not be reclassified to profit or loss - Re-measurements of the defined benefit plans	0.23	(0.02)	(0.05)	0.21	0.04	0.14
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.06)	0.01	0.01	(0.05)	(0.01)	(0.04)
Total A	0.17	(0.01)	(0.04)	0.16	0.03	0.10
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total B	-	-	-	-	-	-
Total Other Comprehensive Income/(Loss) (A+B)	0.17	(0.01)	(0.04)	0.16	0.03	0.10
11 Total Comprehensive Income/(loss) (9+10)	29.56	32.06	14.29	61.62	30.99	78.26
12 Total Profit for the period attributable to:						
- Owners of the parent	29.36	32.07	14.33	61.43	30.96	78.16
- Non-controlling interest	0.03	-	-	0.03	-	-
	29.39	32.07	14.33	61.46	30.96	78.16
13 Other comprehensive income/(loss) for the period attributable to:						
- Owners of the parent	0.17	(0.01)	(0.04)	0.16	0.03	0.10
- Non-controlling interest	-	-	-	-	-	-
	0.17	(0.01)	(0.04)	0.16	0.03	0.10
14 Total comprehensive income(loss) for the period attributable to:						
- Owners of the parent	29.53	32.06	14.29	61.59	30.99	78.26
- Non-controlling interest	0.03	-	-	0.03	-	-
	29.56	32.06	14.29	61.62	30.99	78.26
15 Paid-up equity share capital (Face Value of Rs.10/- each)	24.25	24.25	24.25	24.25	24.25	24.25
Reserve excluding revaluation reserve -other equity						432.75
Earnings per share (Face Value of Rs.10/- each) (Not annualised for the quarter and half year ended periods)						
16 Basic (in Rs.)	12.12	13.23	5.91	25.35	12.77	32.23
Diluted (in Rs.)	12.12	13.23	5.91	25.35	12.77	32.23
# The approval of Listing & Trading has been granted w.e.f 9th January 2026. Therefore, pursuant to SEBI (LODR) Regulations, 2015 the Company is required to publish financial results for the quarter ended Sept 2025, within 21 days from the date of listing ie, on or before 29th January 2026.						
Place : BENGALURU Date : 29th January, 2026				<p style="text-align: right;">By order of the Board SUKUMAR SRINIVAS <i>Sukumar Srinivas</i> Managing Director</p>		



SHANKARA BUILDPRO LIMITED CIN: L24311KA2023PLC179791 Registered Office: NO. 21/1 & 35-A-1, HOSUR MAIN ROAD, ELECTRONIC CITY, VEERASANDRA, BANGALORE - 560100. Website: www.shankarabuildpro.com, Email: compliance@shankarabuildpro.com Ph: 080 4011 7777, Fax- 080 4111 9317 Consolidated statement of assets and liabilities as at 30th September 2025 (Rs. In Crores)		
Particulars	As at September 30, 2025	As at March 31, 2025
	Unaudited	Audited
I ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	39.16	39.35
(b) Capital work-in-progress	0.43	0.07
(c) Right-of-use Asset	1.37	1.65
(d) Intangible assets	-	-
(e) Intangible assets under development	6.27	4.57
(f) Financial Assets		
(i) Investments	-	-
(ii) Loans	0.05	0.05
(iii) Other financial assets	8.16	7.94
(g) Deferred tax Assets (Net)	5.25	4.41
(h) Other non-current assets	0.31	0.33
Total Non current assets	61.00	58.37
2 Current assets		
(a) Inventories	414.41	381.85
(b) Financial Assets		
(i) Trade receivables	876.89	769.94
(ii) Cash and cash equivalents	10.45	22.03
(iii) Bank balances other than (ii) above	1.41	1.34
(iv) Other financial assets	0.93	1.18
(c) Other current assets	36.81	19.01
Total current assets	1,340.90	1,195.35
Total Assets	1,401.90	1,253.72
II EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share capital	24.25	0.01
(b) Share capital pending allotment	-	24.25
(c) Other Equity	454.43	432.75
Equity attributable to owners of the Company	478.68	457.01
Non-Controlling Interest	0.03	-
Total Equity	478.71	457.01
Liabilities		
2 Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1.19	2.40
(ia) Lease Liabilities	1.15	1.34
(ii) Other financial liabilities	0.01	0.01
Total Non-current liabilities	2.35	3.75
3 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	86.50	52.70
(ia) Lease Liabilities	0.37	0.44
(ii) Trade payables		
(A) Total outstanding dues of Micro enterprises and Small enterprises and	13.94	24.34
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	773.53	686.03
(iii) Other financial liabilities	11.61	10.49
(b) Other current liabilities	20.71	16.35
(c) Provisions	1.58	0.84
(d) Current Tax Liabilities (net)	12.60	1.77
Total current liabilities	920.84	792.96
Total liabilities	923.19	796.71
Total Equity and Liabilities	1,401.90	1,253.72
By order of the Board SUKUMAR SRINIVAS  Managing Director		
Place : BENGALURU Date : 29th January, 2026		



SHANKARA BUILDPRO LIMITED CIN: L24311KA2023PLC179791 Registered Office: NO. 21/1 & 35-A-1, HOSUR MAIN ROAD, ELECTRONIC CITY, VEERASANDRA, BANGALORE - 560100. Website: www.shankarabuildpro.com, Email: compliance@shankarabuildpro.com Ph: 080 4011 7777, Fax- 080 4111 9317 Consolidated Unaudited Statement of Cash Flows for the period ended 30-09-2025		
(Rs. In Crores)		
Particulars	For the period ended 30.09.2025	For the period ended 30.09.2024
	Unaudited	Unaudited
Cash flow from operating activities		
Profit before tax for the period	80.72	39.98
Adjustments to reconcile profit before tax to net cash flow:		
Depreciation and amortization expense	3.96	4.04
Loss on sale of property, plant and equipment	0.00	0.00
Profit on sale of property, plant and equipment	(0.00)	(0.01)
Unwinding of interest income on rental deposits	(0.11)	(0.19)
Interest income	(0.34)	(0.08)
Adjustment pursuant to scheme of arrangement	(39.91)	(8.47)
Interest expense on borrowings	18.57	24.08
Interest on Lease liability	0.08	0.13
Bad Debts written off	0.09	0.00
Provision for employee benefits	0.95	0.31
Loss Allowance for doubtful trade receivables	1.88	2.33
Operating profit before working capital changes	65.89	62.12
Adjustments for :		
Decrease/ (Increase) in inventories	(32.56)	8.22
Decrease/ (Increase) in trade receivables	(108.92)	(41.73)
Decrease/ (Increase) in loans and other financial assets	0.14	(0.25)
Decrease/ (Increase) in other current assets	(17.80)	8.53
Decrease/ (Increase) in other non-current assets	(0.06)	0.07
(Decrease)/ Increase in trade payables	77.10	5.36
(Decrease)/ Increase in other financial liabilities	1.34	2.02
(Decrease)/ Increase in other current liabilities	4.36	(6.84)
(Decrease)/Increase in provisions	(0.00)	(1.08)
Cash flow from/(used in) operations	(10.51)	36.42
Income taxes paid	(9.33)	(6.50)
Net cash flows from/(used in) operating activities (A)	(19.84)	29.92
Cash flow from investing activities		
Consideration paid for purchase of property, plant and equipment (including capital work-in-progress and capital advance)	(3.87)	(3.35)
Purchase of software (Including intangible assets under development)	(1.62)	(0.82)
Proceeds from sale of property, plant and equipment	0.01	0.10
(Purchase)/proceeds from maturity of bank deposits	(0.07)	(0.01)
Interest receipt	0.34	0.06
Net cash flows from/(used in) investing activities (B)	(5.21)	(4.02)
Cash flow from financing activities		
Proceeds from issue of Share Capital	0.00	-
Principal element of lease payments	(0.25)	(0.72)
Interest on lease liability	(0.08)	(0.13)
Repayment of term loans	(6.09)	(5.23)
Current Borrowings availed/ (repaid)	38.68	(14.81)
Interest paid	(18.79)	(24.07)
Net cash from/(used in) financing activities (C)	13.47	(44.96)
Net increase/(decrease) in cash and cash equivalents(A+B+C)	(11.58)	(19.06)
Cash and cash equivalents - at the beginning of the period	22.03	0.01
Pursuant to Scheme of Arrangement		27.59
Cash and cash equivalents - at the end of the period	10.45	8.54
Non cash financing and investing activities		
- Acquisition of Right-of-use assets	-	1.59
Note: Cash and Cash equivalents in the Cash Flow Statement comprise of the following :-		
i) Cash on Hand	0.88	0.73
ii) Balance with Banks :		
- In Current Account and cash credit account	9.57	7.81
	10.45	8.54

Place : BENGALURU
Date : 29th January 2025



By order of the Board
SUKUMAR SRINIVAS
Managing Director

Independent Auditors' Review Report on the Unaudited Standalone Financial Results of Shankara Buildpro Limited for the quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 2025 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of Shankara Buildpro Limited

1. We have reviewed the accompanying Statement of the Standalone Unaudited Financial Results of **Shankara Buildpro Limited** ("the Company") for the quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 2025 ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("Listing Regulations").

As stated in Note 6 of the Statement, the figures for the quarter and half year ended 30th September 2024 are based on the unaudited financial results as certified by the Management and have not been subjected to our review since the requirement of submission of quarterly financial results is applicable on listing of equity shares of the Company on January 9, 2026.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS - 34), as prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying interim financial information, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ASA & Associates LLP

Chartered Accountants

ICAI Firm Registration No. 009571N/N500006

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RAMASWAMI
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G N Ramaswami

Partner

Membership No.: 202363

UDIN: 26202363HBMWED6440

Place: Chennai

Date: January 29, 2026

(Rupees in Crores except Share data and as stated)

Particulars	For the quarter ended			For the half year ended		For the year ended
	30.9.2025	30.6.2025	30.9.2024	30.9.2025	30.9.2024	31.03.2025
	Unaudited	Unaudited (Note 6)	Unaudited (Note 6)	Unaudited	Unaudited (Note 6)	Audited (Note 6)
1 Revenue from operations	1,595.99	1,568.14	1,238.54	3,164.13	2,416.55	5,267.38
2 Other Income	0.45	0.11	0.27	0.56	0.39	1.27
3 Total Income (1+2)	1,596.44	1,568.25	1,238.81	3,164.69	2,416.94	5,268.65
4 Expenses						
a) Purchases of stock-in-trade	1,504.19	1,523.75	1,126.11	3,027.94	2,287.33	5,038.38
b) Changes in inventories of finished goods and Stock-in -Trade	8.89	(38.70)	52.31	(29.81)	7.04	(35.29)
c) Employee Benefits Expense	14.99	13.47	13.47	28.46	25.17	50.44
d) Finance Costs	9.61	9.04	11.09	18.65	24.21	42.27
e) Depreciation and amortisation expense	2.01	1.95	2.05	3.96	4.04	8.02
f) Other Expenses	17.82	16.97	15.29	34.79	29.17	63.76
Total Expenses (4)	1,557.51	1,526.48	1,220.32	3,083.99	2,376.96	5,167.58
5 Profit before exceptional items and tax [3-4]	38.93	41.77	18.49	80.70	39.98	101.07
6 Exceptional items	-	-	-	-	-	-
7 Profit before tax [5+6]	38.93	41.77	18.49	80.70	39.98	101.07
8 Tax Expense:						
a) Current tax	10.16	10.28	4.50	20.44	9.72	23.93
b) Tax for earlier years	(0.38)	0.07	-	(0.31)	-	(0.10)
c) Deferred tax	(0.24)	(0.65)	(0.34)	(0.89)	(0.70)	(0.92)
Total Tax Expense	9.54	9.70	4.16	19.24	9.02	22.91
9 Profit for the period [7-8]	29.39	32.07	14.33	61.46	30.96	78.16
10 Other Comprehensive Income/(Loss)						
A						
(i) Items that will not be reclassified to profit or loss - Re-measurements of the defined benefit plans	0.23	(0.02)	(0.05)	0.21	0.04	0.14
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.06)	0.01	0.01	(0.05)	(0.01)	(0.04)
Total A	0.17	(0.01)	(0.04)	0.16	0.03	0.10
B						
(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total B	-	-	-	-	-	-
Total Other Comprehensive Income/(Loss) (A+B)	0.17	(0.01)	(0.04)	0.16	0.03	0.10
11 Total Comprehensive Income/(loss) (9+10)	29.56	32.06	14.29	61.62	30.99	78.26
12 Paid-up equity share capital (Face Value of Rs.10/- each)	24.25	24.25	24.25	24.25	24.25	24.25
13 Reserve excluding revaluation reserve -other equity						432.75
14 Earnings per share (Face Value of Rs.10/- each) (Not annualised for the quarter and half year ended periods)						
Basic (in Rs.)	12.12	13.23	5.91	25.34	12.77	32.23
Diluted (in Rs.)	12.12	13.23	5.91	25.34	12.77	32.23

Place : BENGALURU
Date : 29th January, 2026



By order of the Board
SUKUMAR SRINIVAS
Sukumar Srinivas
Managing Director

SHANKARA BUILDPRO LIMITED CIN: L24311KA2023PLC179791 Registered Office: NO. 21/1 & 35-A-1, HOSUR MAIN ROAD, ELECTRONIC CITY, VEERASANDRA, BANGALORE - 560100. Website: www.shankarabuildpro.com, Email: compliance@shankarabuildpro.com Ph: 080 4011 7777, Fax- 080 4111 9317 Standalone statement of assets and liabilities as at 30th September 2025 (Rs. In Crores)		
Particulars	As at September 30, 2025	As at March 31, 2025
	Unaudited	Audited
I ASSETS		
1 Non- current assets		
(a) Property, Plant and Equipment	39.16	39.35
(b) Capital work-in-progress	0.43	0.07
(c) Right-of-use Asset	1.37	1.65
(d) Intangible assets	-	-
(e) Intangible assets under development	6.27	4.57
(f) Financial Assets		
(i) Investments	0.00	-
(ii) Loans	0.05	0.05
(iii) Other financial assets	8.16	7.94
(g) Deferred tax Assets (Net)	5.25	4.41
(h) Other non-current assets	0.31	0.33
Total Non current assets	61.00	58.37
2 Current assets		
(a) Inventories	411.19	381.85
(b) Financial Assets		
(i) Trade receivables	878.14	769.94
(ii) Cash and cash equivalents	10.38	22.03
(iii) Bank balances other than (ii) above	1.41	1.34
(iv) Other financial assets	0.93	1.18
(c) Other current assets	36.25	19.01
Total current assets	1,338.30	1,195.35
Total Assets	1,399.30	1,253.72
II EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share capital	24.25	0.01
(b) Share capital pending allotment	-	24.25
(c) Other Equity	454.46	432.75
Total Equity	478.71	457.01
Liabilities		
2 Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1.19	2.40
(ia) Lease Liabilities	1.15	1.34
(ii) Other financial liabilities	0.01	0.01
Total Non-current liabilities	2.35	3.75
3 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	86.50	52.70
(ia) Lease Liabilities	0.37	0.44
(ii) Trade payables		
(A) Total outstanding dues of Micro enterprises and Small enterprises and	13.94	24.34
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	771.05	686.03
(iii) Other financial liabilities	11.52	10.49
(b) Other current liabilities	20.70	16.35
(c) Provisions	1.58	0.84
(d) Current Tax Liabilities (net)	12.58	1.77
Total current liabilities	918.24	792.96
Total liabilities	920.59	796.71
Total Equity and Liabilities	1,399.30	1,253.72

Place : BENGALURU
Date : 29th January, 2026



By order of the Board

SUKUMAR SRINIVAS

Sukumar Srinivas
Managing Director

Shankara Buildpro Limited

CIN: L24311KA2023PLC179791

Registered Office: NO. 21/1 & 35-A-1, HOSUR MAIN ROAD, ELECTRONIC CITY, VEERASANDRA, BANGALORE - 560100.

Website: www.shankarabuildpro.com, Email: compliance@shankarabuildpro.com

Ph: 080 4011 7777, Fax- 080 4111 9317

Unaudited Standalone Statement of Cash Flows for the period ended 30-09-2025

(Rs. In Crores)

Particulars	For the period ended 30-09-2025	For the period ended 30-09-2024
	Unaudited	Unaudited
Cash flow from operating activities		
Profit before tax	80.70	39.98
Adjustments to reconcile profit before tax to net cash flow:		
Depreciation and amortization expense	3.96	4.04
Loss on sale of property, plant & equipment	0.00	0.00
Profit on sale of property, plant & equipment	(0.00)	(0.01)
Unwinding of interest income on rental deposits	(0.11)	(0.19)
Interest income	(0.34)	(0.08)
Adjustment pursuant to scheme of arrangement	(39.91)	(8.47)
Interest expense on Borrowings	18.57	24.08
Interest on Lease liability	0.08	0.13
Bad Debts written off	0.09	0.00
Provision for employee benefits	0.95	0.31
Loss Allowance for doubtful trade receivables	1.88	2.33
Operating profit before working capital changes	65.87	62.12
Adjustments for :		
(Increase) / Decrease in inventories	(29.34)	8.22
(Increase) / Decrease in trade receivable	(110.17)	(41.73)
Decrease/ (Increase) in loans and other financial assets	0.14	(0.25)
Decrease/ (Increase) in other current assets	(17.24)	8.53
Decrease/ (Increase) in other non-current assets	(0.06)	0.07
(Decrease)/ Increase in trade payables	74.62	5.36
(Decrease)/ Increase in other financial liabilities	1.25	2.02
(Decrease)/ Increase in other current liabilities	4.35	(6.84)
(Decrease)/Increase in provisions	(0.00)	(1.08)
Cash flow from/(used in) operations	(10.58)	36.42
Income taxes paid	(9.33)	(6.50)
Net cash flows from/(used in) operating activities (A)	(19.91)	29.92
Cash flow from investing activities		
Consideration paid for purchase of property, plant & equipment (Including capital work-in-progress and capital advances)	(3.87)	(3.35)
Purchase of software (Including intangible assets under development)	(1.62)	(0.82)
Proceeds from sale of property, plant & equipment	0.01	0.10
(Purchase)/proceeds from maturity of bank deposits	(0.07)	(0.01)
Interest receipt	0.34	0.06
Net cash flows from/(used in) investing activities (B)	(5.21)	(4.02)
Cash flow from financing activities		
Principal element of lease payments	(0.25)	(0.72)
Interest on Lease liability	(0.08)	(0.13)
Repayment of term loans	(6.09)	(5.23)
Current Borrowings availed/ (repaid)	38.68	(14.81)
Interest paid	(18.79)	(24.07)
Net cash flows from/(used in) financing activities (C)	13.47	(44.96)
Net increase/(decrease) in cash and cash equivalents(A+B+C)	(11.65)	(19.06)
Cash and cash equivalents - at the beginning of the period	22.03	0.01
Pursuant to Scheme of Arrangement		27.59
Cash and cash equivalents - at the end of the period	10.38	8.54
Non cash financing and investing activities		
- Acquisition of Right-of-use assets	-	1.59
Note: Cash and Cash equivalents in the Cash Flow Statement comprise of the following :-		
i) Cash on Hand	0.88	0.73
ii) Balance with Banks :		
- In Current Account and cash credit account	9.50	7.81
	10.38	8.54

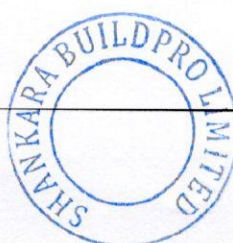
By order of the Board

SUKUMAR SRINIVAS

Managing Director

Place : BENGALURU

Date : 29th January, 2026



Shankara Buildpro Limited

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Notes on statement of Standalone and Consolidated financial results for the quarter and half year ended September 30, 2025

1. The above financial results for the quarter and half year ended September 30, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on January 29, 2026. The above results have been subjected to limited review by the statutory auditors of the company.
2. The statements have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ('The Ind AS'), prescribed under section 133 of the Companies Act, 2013.
3. The Company has acquired the controlling stake (51%) in Purple Splash Materials Private Limited ("the Subsidiary") during the quarter ended 30th September 2025 and the said Subsidiary has commenced its business operations during this quarter. Hence Consolidated financial statements has been prepared for the quarter/ half year ended 30th September 2025. The financial results are prepared in accordance with the principles and procedures for the preparation and presentation of consolidated financial results as set out in the Accounting Standards as specified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS). This being the first period of consolidation, the comparative figures for the quarters ended 30th June 2025 & 30th September 2024, half year ended 30th September 2024 and year ended 31st March 2025 represent the Standalone financial results of the Company and to that extent not comparable.
4. The scheme of arrangement amongst the Company ("SBL" or "Resulting Company"), Shankara Building Products Limited ("SBPL" or "Demerged Company" or "erstwhile holding company") and their respective shareholders and creditors, was approved by the Board of Directors of the Company and SBPL on 18th December 2023, providing for the demerger of the "Trading Business" of the Demerged Company to the Company in compliance with Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (the "Scheme").

The Company has received the order from Hon'ble National Company Law Tribunal, Bengaluru Bench ('NCLT') dated 21st August 2025 wherein the NCLT has approved the Scheme. The scheme has become effective on 9th September 2025 upon filing of the certified copies of the NCLT Order, sanctioning the scheme, with the respective jurisdictional Registrar of Companies.

A blue circular stamp with the text "SHANKARA BUILDPRO LIMITED" around the perimeter. Overlaid on the stamp is a handwritten signature in black ink, which appears to be "Suhis Jain". A diagonal line is drawn across the bottom right of the stamp.

Shankara Buildpro Limited

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Registered Office: NO. 21/1 & 35-A-1, HOSUR MAIN ROAD, ELECTRONIC CITY, VEERASANDRA,
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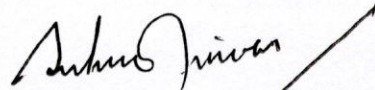
Website: www.shankarabuildpro.com, Email:compliance@shankarabuildpro.com

Notes on statement of Standalone and Consolidated financial results for the quarter and half year ended September 30, 2025

The demerged company has given effect to the scheme by transferring specific income, expenses, assets, liabilities and reserves relating to trading business as prescribed in the scheme, comprised in the demerged Company and vested in the resulting Company, at the respective carrying values as appearing in the books of the demerged company with effect from 1st April 2024, being the appointed date.

Pursuant to the Scheme, the Company has issued and allotted equity shares to the shareholders of SBPL whose names appear on the register of members as on the record date viz., 24th September 2025, in the ratio of One Equity share of Rs 10 each as fully paid up for every equity share of Rs. 10 each held by them in SBPL. The company's shares has been listed on stock exchanges on 9th January 2026.

5. The operations of the Company are into one segment viz. Trading and retailing of home improvement and building products, as identified by the Chief Operating Decision Maker. Therefore, there is one reportable segment in accordance with Ind AS- 108 "Operating Segments".
6. The figures for the quarter ended 30th June 2025 and year ended 31st March 2025 are as per the audited restated financials. The figures for the quarter and half year ended 30th September 2024 are based on the unaudited financial results as certified by the Management and have not been subjected to the review of the Auditors, since the requirement of submission of quarterly financial results is applicable on listing of equity shares of the Company on January 9, 2026.
7. Figures for the previous quarters / periods have been regrouped / rearranged wherever necessary to conform to the current period's classification.


**By order of the Board
SUKUMAR SRINIVAS**

Managing Director

Place : Bengaluru

Date : 29th January, 2026

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Page 2 of 2

