Rachana Infrastructure Ltd.
Phone : 079 4917 2660
Website : www.rachanainfra.com

103, 104, 105, 1st Floor, Saumya Square,
Nr. Krish Cubical, Govardhan Party Plot,
Thaltej, Ahmedabad, Gujarat - 380 059.
E-mail : rachanainfra404@gmail.com
info@rachanainfra.com
CIN No. : L45203GJ2001PLC039725

Date: 05th November,2026

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai- 400051,
Maharashtra, India

Scrip Code: RILINFRA

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held today i.e. Thursday, November 05, 2026– Approval of Standalone Unaudited Financial Results for the Half Year ended on September 30, 2026:

Dear Sir/ Ma'am,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that the Board of Directors at their meeting held today i.e. Thursday, 05th November, 2026, inter-alia:

1) Approved the Unaudited Standalone Financial Results for the half-year ended on 30th September, 2026, as reviewed and recommended by the Audit Committee.

Unaudited Financial Results for the half year ended September 30, 2026, along with the Limited Review Report received from B.J. Patel & J.L. Shah, Chartered Accountants, Ahmedabad, Statutory Auditor of the Company are enclosed herewith.

The meeting of Board of Directors commenced at 12.00 A.M. and concluded at 12:30 P.M. The above information is also available on the website of company at www.rachanainfra.com

Further please be informed that trading window closed from October 01, 2026 for declaration of half yearly financial results as on September 30, 2026 shall reopen 48 hours after the declaration of results i.e. from November 09, 2026. You are requested to take note of the above and arrange to bring the above to the notice of all concerned.

Thanking you,

Yours faithfully,

For, Rachana Infrastructure Limited

GIRISHKUMAR OCHCHHAVLAL RAVAL
Digitally signed by GIRISHKUMAR OCHCHHAVLAL RAVAL
Date: 2026.11.05 12:32:07 +05'30'

Mr. Girishkumar O. Raval
Chairman & Managing Director
DIN: 01646747

Independent Auditor's Review Report on the Half Yearly Unaudited Financial Results of Rachana Infrastructure Limited for half year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report To:
The Board of Directors of,
Rachana Infrastructure Limited

Introduction

1. We have reviewed the accompanying statement of unaudited financial results of **Rachana Infrastructure Limited** (the company") for the Half year ended September 30, 2026 and for the year ended on March 31, 2026 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This statement, which is the responsibility of the Company's management and which is approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down as per applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on these financial statements based on our review.

   This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

   In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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B. J. PATEL & J. L. SHAH FRN:104148W AHMEDABAD CHARTERED ACCOUNTANTS

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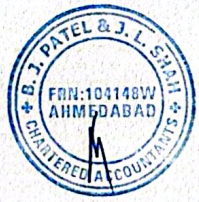
Scope of Review

3. We conducted our limited review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information is limited primarily to making inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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.

Conclusion

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statements which are half yearly unaudited financial results prepared in accordance with the applicable accounting standards as prescribed under Section 133 of the Companies Act,2013 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

for, **B J Patel & J L Shah**
Chartered Accountants
Firm Registration no: 104148W



CA Darshan Patel
(Partner)
M.No. 108350
UDIN: 26108350ICZJHT6242

Place : Ahmedabad
Date: 05-11-2026

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RACHANA INFRASTRUCTURE LIMITED

(CIN: L45203GJ2001PLC039725)
Registered Office : 103, 104 and 105, 1st Floor, Saumya Square, Near Krish Cubical, Thaltej, Ahmedabad 380059
Email id: info@rachanainfra.com website: www.rachanainfra.com

Balance Sheet As at 30.09.2026

(Rs. in Lakhs)

	Particulars	Notes	As at 30th Sep 2026	As at 31st March 2026
I.	**EQUITY AND LIABILITIES**			
(1)	**Shareholders' Funds**			
	(a) Share Capital	1	1860.50	1860.50
	(b) Reserves and Surplus	2	9039.25	8943.21
	(c) Money received against share warrants		-	-
(2)	**Share application money pending allotment**		-	-
(3)	**Non-Current Liabilities**			
	(a) Long-term borrowings	3	154.36	198.01
	(b) Deferred tax liabilities (Net)		-	-
	(c) Other Long term liabilities		-	-
	(d) Long term provisions	4	78.96	54.81
(4)	**Current Liabilities**			
	(a) Short-term borrowings	5	1483.28	709.81
	(b) Trade payables			
	(A) total outstanding dues of MSME;		-	-
	(B) total outstanding dues of creditors other than MSME;	6	208.23	143.18
	(c) Other current liabilities	7	19.43	348.14
	(d) Short-term provisions	8	83.90	378.37
	Total		**12927.90**	**12636.03**
II.	**ASSETS**			
(1)	**Non-current assets**			
	(a) Property Plant & Equipments and Intangible Assets			
	(i) Property Plant & Equipments	9	592.60	648.96
	(ii) Intangible assets		.46	.46
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	(d) Non-current investments	10	1745.23	1748.87
	(c) Deferred tax assets (net)		197.88	197.88
	(d) Long term loans and advances	11	290.54	290.54
	(e) Other Non-current assets	12	473.15	565.96
(2)	**Current assets**			
	(a) Current investments		-	-
	(b) Inventories	13	216.75	225.86
	(c) Trade receivables	14	2820.10	3136.47
	(d) Cash and cash equivalents	15	39.81	811.60
	(e) Short-term loans and advances	16	326.48	246.64
	(f) Other current assets	17	6224.92	4762.80
	Total		**12927.90**	**12636.03**

The Notes are an Integral part of the financial results

For and on behalf of the Board of Directors
RACHANA INFRASTRUCTURE LIMITED

Girishkumar Raval
Managing Director
DIN: 01646747

RACHANA INFRASTRUCTURE LTD. A'BAD

Place : Ahmedabad
Date : 05/11/2026

RACHANA INFRASTRUCTURE LIMITED

(CIN: L45203GJ2001PLC039725)

Registered Office : 103, 104 and 105, Saumya Square, Near Krish Cubical, Thaltej, Ahmedabad 380059

Email id: info@rachanainfra.com website: www.rachanainfra.com

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 30.09.2026

(Rs. in Lakhs)

Particulars	Notes	Half Year ended			Year Ended
		30-09-2026	31-03-2026	30-09-2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
I. Revenue from Operations	18	4016.40	9032.78	4762.16	13794.94
II. Other Income	19	127.46	163.09	93.86	256.94
III. Total Revenue	(I +II)	**4143.86**	**9195.87**	**485601415**	**14051.88**
Cost of Material Consumerd / Direct Expenditure	20	1692.94	3738.09	1481.06	5219.15
Purchase of Materials		1690.46	2830.73	2668.86	5499.59
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	21	9.10	11.25	18.80	30.04
Employee Benefit Expense	22	316.85	199.74	157.66	357.40
Financial Costs	23	125.59	360.01	200.82	560.83
Depreciation and Amortization Expense	9	65.77	53.19	77.14	130.33
Other Expenses	24	147.11	734.09	164.92	899.01
IV. Total Expenses		**4047.82**	**7927.09**	**4769.26**	**12696.35**
V. Profit Before Exceptional and Extraordinary Items and Tax	(III-IV)	96.04	1268.78	86.75	1355.54
VI. Exceptional Items					
VII. Profit Before Extraordinary Items and Tax	(V-VI)	96.04	1268.78	86.75	1355.54
VIII. Extraordinary Items					
IX. Profit Before Tax (VII - VIII)		**96.04**	**1268.78**	**86.75**	**1355.54**
X. Tax Expense:					
(1) Current Tax		.00	324.58	20.00	344.58
(2) Deferred Tax		.00	-1.76	.00	-1.76
XI. Profit(Loss) From the Period From Continuing Operations		**96.04**	**945.97**	**66.75**	**1012.72**
XII. Profit/(Loss) From Discontinuing Operations		-	-	-	-
XIII. Tax Expense of Discounting Operations		-	-	-	-
XIV. Profit/(Loss) From Discontinuing Operations		-	-	-	-
XV. Profit/(Loss) For The Period (XI+XIV)		**96.04**	**945.97**	**66.75**	**1012.72**
XVI. Earning Per Equity Share:(In Rs.)					
(1) Basic		0.52	5.08	0.36	5.44
(2) Diluted		0.52	5.08	0.36	5.44

The Notes are an Integral part of the financial results

For and on behalf of the Board of Directors
RACHANA INFRASTRUCTURE LIMITED

Girishkumar Raval
Managing Director
DIN: 01646747

RACHANA INFRASTRUCTURE LTD. A'BAD

Place : Ahmedabad
Date : 05/11/2026

RACHANA INFRASTRUCTURE LIMITED
Registered Office : 103, 104 and 105, Saumya Square, Near Krish Cubical, Thaltej, Ahmedabad 380059
Email id: info@rachanainfra.com website: www.rachanainfra.com

Cash Flow Statement **(Rs. In Lakhs)**

Particulars	As at 30.09.2026	2025-26
Cash flows from Operating Activities		
Net Profit/(loss) before Taxation and extraordinary items	96.04	1355.54
Add:- Depreciation on Property Plant & Equipments	65.77	130.33
Add: Depreciation on Investment Property	.00	.00
Add: Remeasurement of Gratuity liability	79.12	-11.43
Add: (Profit) / Loss on sale of Fixed Assets	-.49	33.49
Add: Bad Debts Provision	.00	3.20
Add: Finance Cost	125.59	560.83
Less : Interest received	-20.11	-44.80
Add : Previous Year Income Tax Adjustment	.00	.00
Add/(Less): Other Adjustments	.01	2.87
Operating Profit before working capital changes	345.93	2030.01
Adjustments for:		
Increase/(Decrease) (+/-) in Trade Payables	65.04	-490.50
Increase/(Decrease)(+/-) in Other Current Liabilities	-328.70	-1.54
Increase/(Decrease) (+/-) in Short Term Provisions	-4.86	-1.39
Increase/(Decrease) (+/-) in Long Term Provisions	.00	.00
Decrease/(Increase) (-/+) in Inventories	9.10	30.04
Decrease/(Increase) (-/+) in Trade Receivables	316.38	-807.93
Decrease/(Increase) (-/+) in Short Term Loans & Adv.	-79.84	-246.64
Decrease/(Increase) (-/+) in Other Current Assets	-1462.12	71.12
Decrease/(Increase) (-/+) in Other Non Current Assets	92.81	556.97
Income Tax Paid	-344.58	-160.85
Net Utilization of funds in Operating Activities	**-1390.84**	**979.30**
Cash Flows from Investing Activities		
(Increase)/Decrease (-/+) in Long Term Loans & Advances	.00	.00
(Increase)/Decrease (-/+) in investment property	3.64	-1.91
(Increase)/Decrease (-/+) in PPE	-8.94	176.52
Interest received	20.11	44.80
Net Utilization of funds in Investing Activities	**14.82**	**219.41**
Cash Flow from Financing Activity		
Finance Cost	-125.59	-560.83
Increase/(Decrease) (+/-) in short term borrowings	773.46	196.27
Increase/(Decrease) (+/-) in long term borrowings	-43.65	-417.71
Increase in Share Capital	-	-
Increase in Securities Premium	-	-
Net Cash Flow from Financing Activities	**604.23**	**-782.26**
Cash Surplus (+) / Shortfall (-) arose during the year	-771.79	416.45
Cash and Cash Equivalents at the beginning of the year	811.60	395.15
Cash and Cash Equivalents at the end of the Year	**39.81**	**811.60**

The Notes are an Integral part of the financial results

For and on behalf of the Board of Directors
RACHANA INFRASTRUCTURE LIMITED

RACHANA INFRASTRUCTURE LTD. A'BAD

Girishkumar Raval
Managing Director
DIN: 01646747

Place : Ahmedabad
Date : 05/11/2026

Notes to Unaudited Financial Results 30/09/2026

1. The above unaudited half yearly results have been reviewed by the statutory auditors as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is approved by the Board of Directors in their meeting held on 05/11/2026 which are prepared by the management in accordance with applicable accounting standards prescribed under section 133 of Companies Act 2013, other accounting principles generally accepted in India & Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. As per MCA Notification dated 16th February 2015, companies whose securities 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 IndAS and hence IndAS is not followed.
3. The company is not having any subsidiary, associate or joint venture, and therefore, it has prepared only standalone results as consolidated financial statements do not apply.
4. Earning Per share: Earning Per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualized.
5. The figures for the corresponding previous period have been regrouped / reclassified wherever necessary for the better comparison to confirm to current period figures.
6. The balances appearing under Trade Payables, Trade Receivables, Loans and Advances, Other Current Liabilities are subject to confirmation and reconciliation and consequential adjustment, if any, will be accounted for in the year of confirmation and/or reconciliation.
7. The statutory auditors of the company have carried out Limited Review of the financial statements for the half year ended 30th September, 2026 as per the Regulation 33 of Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulations, 2015.
8. The company is primarily engaged in "Infrastructure Projects and Mining" business.
9. The cost of material consumed in inclusive of Direct Expenses incurred for construction activity.

10. The company has principal operating and reporting Business segment; viz. (i) Infrastructure Projects and related activity of Quarry Mining and (ii) Trading. Segment wise reporting is as under.

(Rs. In lakhs)

Year	**F.Y. 2026-27 (Half yearly) (upto 30.09.2026)**	**F.Y. 2025-26 (Half yearly) (upto 30.09.2025)**	
Segments	Infrastructure & Mining	Infrastructure & Mining	Trading
Segment Revenue	4016.40	4762.16	0.00
Segment Profit	96.04	86.75	0.00
Segment Assets	12927.90	11931.26	0.00
Segment Liability	2028.15	2073.52	0.00

11. **Contingent Liabilities and Commitments**

(Rs. In lakhs)

Particulars	**30.09.2026**	**2025-26**
(i) Guarantees to Banks and Financial Institutions against credit facilities extended to third parties and other Guarantees	1987.56	2323.06
(ii) Goods and Service Tax Act (FY19-20 & 20-21)	488.18	2828.08
(iii) M.P. Commercial Tax FY17-18	26.02	26.02
(iv) Service Tax FY17-18	17.373	17.373
(v) Geology And Mining Department	165.80	165.80
Total	**2684.933**	**5360.333**

For and On Behalf of Board of Directors,

Of RACHANA INFRASTRUCTURE LIMITED

RACHANA INFRASTRUCTURE LTD. A'BAD

GIRISH O. RAVAL (Managing Director)

(DIN: 01646747)
Date: 05/11/2026
PLACE: Ahmedabad