Srinibas Pradhan Constructions Ltd.

(Formerly Known as Srinibas Pradhan Constructions Pvt. Ltd.)

CIN: L45201OR2020PLC034275, Regd.No-034275

To,
The Manager
Corporate Relationship Department,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

Symbol: SPCON

Sub: Outcome of Board Meeting dated 13th November, 2026 pursuant to Reg 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 & Submission of Un-audited Financial Results (Standalone and Consolidated) of the Company for the half year ended September 30, 2026.

Dear Sir/Madam,

We wish to inform you that in compliance with the provisions of Regulation 33 read with Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the Board of Directors at their meeting held today, i.e. have inter alia approved the following:

The Un-audited Financial Results (Standalone and Consolidated) of the Company for the half year ended September 30, 2026 together with Statement of Assets and Liabilities.

The Board Meeting commenced at 05:30 P.M. and concluded at 06:15 P.M.

The aforesaid results are also being disseminated on company's website at https://www.srinibaspradhan.com/annual

You are requested to kindly take the information on your record.

Thanking you,

Yours faithfully,

FOR SRINIBAS PRADHAN CONSTRUCTIONS LIMITED,

SURBHI AGRAWAL

Digitally signed by SURBHI AGRAWAL
Date: 2026.11.13 20:16:46 +05'30'

Name: Surbhi Agrawal
Designation: Company Secretary & Compliance Officer
Membership No.: A50181

KAPISH JAIN & ASSOCIATES
Chartered Accountants

117, 1st Floor, New Delhi House,
27, Barakhamba Road,
New Delhi – 110001
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Independent auditor's review report on the unaudited standalone financial results of Srinibas Pradhan Constructions Limited for the half year ended 30 September 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Srinibas Pradhan Constructions Limited
(Formerly known as Srinibas Pradhan Constructions Private Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Srinibas Pradhan Constructions Limited** (Formerly known as Srinibas Pradhan Constructions Private Limited) *("the Company")* for half year ended 30 September 2026 ("the Statement" or "standalone annual financial results"), 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 ("Listing Regulations"), including relevant circulars issued by the SEBI from time to time.

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 generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review 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 statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the 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.

Kapish Jain & Associates ★ Chartered Accountants ★ NEW DELHI

4. The Company has utilized proceeds from IPO as per the project clause of the prospectus dated 11 March 2026 as detailed below:

(Amount in INR Lakhs)

Sl No.	Object of the Issue	Amount allotted for the object	Amount utilized till 30 September 2026	Amount un-utilized till 30 September 2026
1	Repayment of portion of loan availed by our Company	100.00	100.00	-
2	General Corporate Purpose	221.12	221.12	-
3	Public issue expenses*	203.21	203.21	-
4	Working capital requirement	1,155.00	1,155.00	-
Total		**1,679.33**	**1,679.33**	-

** Public issue expenses, net of the amount recoverable from the Promoter in respect of shares offered for sale.*

5. 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 generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Kapish Jain & Associates**
Chartered Accountants
Firm Registration Number 022743N

Kapish Jain & Associates ★ NEW DELHI ★ Chartered Accountants

CA Amit Kumar Madheshia
Partner
Membership No. 521888
UDIN: 26521888BZHFUL6331
Place: New Delhi
Date: November 13, 2026

SRINIBAS PRADHAN CONSTRUCTIONS LIMITED

(Formerly Known as Srinibas Pradhan Constructions Private Limited)

Regd. Office : Plot No. 813, Khata No. 106/548, Brajraj Nagar, Chhualiberna, Jharsuguda, Belpahar Rs, Jharsuguda, Belpahar, Orissa, India, 768217

CIN: L45201OR2020PLC034275, info@srinibaspradhan.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

(All amounts in ₹ lacs, unless stated otherwise)

Sl.No	Particulars	Half year ended			Year ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income**				
	a) Revenue from operations	2,317.08	3,357.52	2,677.19	6,034.71
	b) Other income	3.63	4.68	3.13	7.81
	Total income	**2,320.71**	**3,362.20**	**2,680.32**	**6,042.52**
2	**Expenses**				
	a) Construction and operating expenses	1,699.41	2,945.16	2,333.17	5,278.32
	b) Change in inventories	5.00	(272.28)	(210.99)	(483.27)
	c) Employee benefit expenses	134.40	166.29	172.05	338.33
	d) Finance cost	3.48	9.58	23.05	32.62
	e) Depreciation and amortization expense	29.33	30.39	29.86	60.25
	f) Other expenses	74.84	27.05	28.27	55.32
	Total expenses	**1,946.46**	**2,906.19**	**2,375.41**	**5,281.57**
3	**Profit/(loss) before exceptional item & tax (1-2)**	**374.25**	**456.01**	**304.91**	**760.95**
4	Exceptional Items	-	-	-	-
5	**Profit/(loss) before tax (3-4)**	**374.25**	**456.01**	**304.91**	**760.95**
6	Tax expense				
	1) Current tax	95.44	116.03	82.68	198.71
	2) Adjustment of taxes for earlier years	-	-		-
	3) Deferred tax	(1.24)	(1.82)	(2.12)	(3.95)
	Total Tax Expenses	**94.20**	**114.21**	**80.56**	**194.76**
7	**Net Profit/(Loss) after tax (5-6)**	**280.05**	**341.80**	**224.35**	**566.19**
8	Paid-up Equity Share Captial (Face value of Rs.10/- each)	786.10	786.10	614.74	786.10
9	Reserve & Surplus (excluding revaluation reserve)				2,771.41
10	**Earnings per equity share**				
	[Nominal value per share Rs. 10] (not annualised, except year end)				
	Basic earnings per share (in Rs.)	3.56	5.55	3.76	9.19
	Diluted earnings per share (in Rs.)	3.56	5.55	3.76	9.19

Notes:-

1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 13 November 2026.

2 The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3 The Company is primarily engaged in the business of construction projects. During the half-year ended 30th September, 2026, certain other business activities have qualified as separate reportable segments in accordance with the quantitative criteria prescribed under Accounting Standard (AS) 17 – Segment Reporting. Accordingly, segment-wise information for the current period has been disclosed separately.
During the comparative periods, construction projects constituted the principal reportable segment, while other activities did not meet the prescribed reporting thresholds. Accordingly, comparative segment information has not been restated, as reliable historical segment-wise data is not practicably available.

Segment Profit and Loss

Particulars	For the period ended 30 September 2026			
	Construction work	Transportation	Other operational Segment	Total
1. Segment Revenue				
Total Segment Revenue	1,563.08	696.96	57.04	2,317.08
Inter segment revenue	-	-	-	-
Revenue from operations	**1,563.08**	**696.96**	**57.04**	**2,317.08**
2. Segment Results before Interest, Depreciation and Taxes	**351.01**	**235.58**	**21.99**	**608.58**
Unallocated expenses				(234.48)
Interest/Other Income				3.63
Finance Cost				(3.48)
Profit Before Tax				**374.25**
-Current taxes				95.44
-Deferred taxes				(1.24)
Profit/(Loss) after tax				**280.05**

Srinibas Pradhan Constructions Limited

Managing Director

Segment Assets and Liabilities

Particulars	As on 30 September 2026
Assets	
Construction work	4,451.64
Transportation	335.52
Other operational Segment	33.69
Total	4,820.85
Liability	
Construction work	904.35
Transportation	73.34
Other operational Segment	5.61
Total	983.30

4 **STANDALONE STATEMENT OF ASSETS & LIABILITIES**

(All amounts in ₹ lacs, unless stated otherwise)

Particulars	Standalone	
	As at 30.09.2026	As at 31.03.2026
EQUITY AND LIABILITIES		
1 Shareholders' funds		
a) Share capital	786.10	786.10
b) Reserves and surplus	3,051.46	2,771.41
Total Equity	**3,837.56**	**3,557.51**
2 Liabilities		
Non-current liabilities		
a) Long-Term Borrowings	37.66	-
b) Deferred tax liability	-	-
c) Other long-term liabilities	12.32	39.59
d) Long-term provisions	15.98	15.98
Total non-current liabilities	**65.96**	**55.57**
a) Short-Term Borrowings	18.64	125.54
b) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	502.01	1,027.52
c) Other current liabillities	205.06	289.51
d) Short-term provisions	191.62	133.85
Total current liabilities	**917.33**	**1,576.42**
Total equity and liabilities	**4,820.85**	**5,189.50**
Assets		
1 Non-current assets		
a) Property, plant and equipment and Intangible Assets		
(i) Property, plant and equipment	270.88	298.86
(ii) Intangible assets	-	-
(iii) Capital Work-In-Progress	14.03	-
Total	**284.91**	**298.86**
b) Non-current investment	356.54	356.54
c) Deferred tax assets	10.30	9.06
d) Long-term loans and advances	13.00	13.00
e) Other non-current assets	113.02	141.53
Total non-current assets	777.77	818.99
2 Current assets		
a) Current investment	-	-
b) Inventories	685.72	759.74
c) Trade receivables	2,991.65	2,552.05
d) Cash and bank balances	123.61	698.88
e) Short-term loans and advances	236.19	354.13
f) Other current assets	5.91	5.71
Total current assets	**4,043.08**	**4,370.51**
Total assets	**4,820.85**	**5,189.50**

Srinibas Pradhan Constructions Limited

Managing Director

5 **STANDALONE STATEMENT OF CASH FLOWS**

Rs. in Lakhs, unless otherwise stated

	For the year ended 30.09.2026	For the year ended 30.09.2025
A. Cash flow from operating activities		
Profit/(loss) before tax	374.25	304.91
Adjustments for :		
a) Depreciation and amortisation expense	29.33	29.86
b) Interest expense and finance cost	0.45	8.66
c) Gratuity expenses	-	2.30
d) Interest and other income	(3.63)	(3.13)
Operating profit before working capital changes	**400.40**	**342.60**
a) Decrease /(Increase) in inventories	74.02	(243.47)
b) Decrease / (Increase) in trade receivable	(439.61)	188.57
c) Decrease / (Increase) in short term loans and advances	117.94	(215.19)
d) Decrease / (Increase) in other current assets	(51.69)	(32.98)
e) Increase / (Decrease) in trade payables	(525.51)	124.95
f) Increase / (Decrease) in other current liabilities	(111.72)	(277.24)
Cash generated from operating activities	**(536.17)**	**(112.76)**
Taxes paid (net of refunds)	(37.67)	(108.65)
Net cash generated from operating activities	**(573.84)**	**(221.41)**
B. Cash Flow from Investing Activities		
a) (Purchase) / sale of property, plant and equipment & intangible assets	(15.36)	(11.30)
b) Proceed/(Investment) in fixed deposit	18.45	4.41
c) Interest and other income	3.63	3.13
Net cash generated from/(used in) investing activities	**6.72**	**(3.76)**
C. Cash flows from financing activities		
a) Interest and finance cost	(0.45)	(8.66)
b) Proceeds from issues of equity shares	-	199.68
c) Proceed of long term borrowings	37.66	89.95
d) (Repayment) of long term borrowings	-	(32.03)
e) (Repayments) / proceeds of short term borrowings	(106.91)	21.06
Net cash generated from/(used in) financing activities	**(69.70)**	**270.00**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(636.82)**	**44.83**
Cash and cash equivalents at the beginning of year	667.14	8.24
Cash and cash equivalents at the end of year	**30.32**	**53.07**
Cash and cash equivalents comprise of:		
Cash on hand	0.35	5.56
Balance with banks		
- in current accounts	29.97	0.71
- deposits with original maturity of less than three months	-	46.80
	30.32	**53.07**

* The above statement of cash flow has been prepared under the 'Indirect Method'.

6 The Company has utilised proceeds from IPO as per the object clause of the prospectus dated 11 March 2026 as detailed below:

SI No.	Object of the Issue	Amount alloted for the object	Amount utilized till 30 September 2026	Amount un-utilized as on 30 September 2026	Deviation (if any)
1	Repayment of portion of loan availed by our Company	100.00	100.00	-	-
2	General Corporate Purpose #	221.12	221.12	-	-
3	Public issue expenses*	203.21	203.21	-	-
4	Working capital requirement	1,155.00	1,155.00	-	-
	Total	**1,679.33**	**1,679.33**	**-**	**-**

** Public issue expenses, net of the amount recoverable from the Promoter in respect of shares offered for sale.*

7 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary

For and on the behalf of Board of
SRINIBAS PRADHAN CONSTRUCTIONS LIMITED

Srinibas Pradhan Constructions Limited

SRINIBAS PRADHAN
Managing Director
DIN : 03597468 Managing Director

Place: Jharsuguda, Odisha
Date: November 13, 2026

KAPISH JAIN & ASSOCIATES
Chartered Accountants

117, 1st Floor, New Delhi House,
27, Barakhamba Road,
New Delhi – 110001
Tel: +91-11-40508780
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Independent auditor's review report on the unaudited consolidated financial results of Srinibas Pradhan Constructions Limited for the half year ended 30 September 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Srinibas Pradhan Constructions Limited
(Formerly known as Srinibas Pradhan Constructions Private Limited)

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Srinibas Pradhan Constructions Limited** (Formerly known as Srinibas Pradhan Constructions Private Limited) ("the Holding Company") and its subsidiary, the Holding Company and its subsidiary together referred to as "the Group", for the half year ended 30 September 2026 ("the Statement" or "consolidated half yearly financial results"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), including relevant circulars issued by the SEBI from time to time.

2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been compiled from the related unaudited interim financial information which has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), 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 express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review 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 statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the 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.

4. The Statement includes the results of following entity:

S. No.	Name of the entity	Relation
1	Srinibas Pradhan Infra Private Limited (w.e.f. 09 May 2024)	Subsidiary Company

Kapish Jain & Associates NEW DELHI Chartered Accountants

5. The Holding Company has utilized proceeds from IPO as per the project clause of the prospectus dated 11 March 2026 as detailed below:

(Amount in INR Lakhs)

Sl No.	Object of the Issue	Amount allotted for the object	Amount utilized till 30 September 2026	Amount un-utilized till 30 September 2026
1	Repayment of portion of loan availed by our Company	100.00	100.00	-
2	General Corporate Purpose	221.12	221.12	-
3	Public issue expenses*	203.21	203.21	-
4	Working capital requirement	1,155.00	1,155.00	-
Total		**1,679.33**	**1,679.33**	-

** Public issue expenses, net of the amount recoverable from the Promoter in respect of shares offered for sale.*

6. The accompanying Statement includes audited statements and other unaudited financial information in respect of 1 (one) subsidiary, whose financial statements and other financial information reflect total assets of Rs. 2,894.73 Lakhs as at September 30, 2026, and total revenues of Rs. 1,608.95 Lakhs, total net profit / (loss) after tax of Rs. 269.99 Lakhs for the period ended on that date and net cash (outflows) / inflows of Rs. (2.95) Lakhs for the period ended September 30, 2026, whose financial statements and other financial information have been reviewed by their independent auditor.

   Our conclusion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above. Our conclusion on the consolidated unaudited financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

7. Based on our review conducted as stated above, nothing has come to our attention that that causes us to believe that the accompanying statement, prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kapish Jain & Associates
Chartered Accountants
Firm Registration Number 022743N

CA Amit Kumar Madheshia
Partner
Membership No. 521888
UDIN: 26521888IFSQRL4826
Place: New Delhi
Date: November 13, 2026

SRINIBAS PRADHAN CONSTRUCTIONS LIMITED

(Formerly Known as Srinibas Pradhan Constructions Private Limited)

Regd. Office : Plot No. 813, Khata No. 106/548, Brajraj Nagar, Chhualiberna, Jharsuguda, Belpahar Rs, Jharsuguda, Belpahar, Orissa, India, 768217

CIN: L45201OR2020PLC034275, info@srinibaspradhan.in

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS

FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

(All amounts in ₹ lacs, unless stated otherwise)

Sl.No	Particulars	Half year ended			Year ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income**				
	a) Revenue from operations	3,923.45	4,462.60	4,558.70	9,021.30
	b) Other income	6.21	4.68	4.26	8.94
	Total income	**3,929.66**	**4,467.28**	**4,562.96**	**9,030.24**
2	**Expenses**				
	a) Construction and operating expenses	2,588.99	4,406.24	3,220.16	7,626.41
	b) Change in inventories	133.99	(994.39)	329.39	(665.00)
	c) Employee benefit expenses	195.10	257.52	193.79	451.31
	d) Finance cost	61.65	79.56	97.67	177.23
	e) Depreciation and amortization expense	104.65	112.50	114.18	226.68
	f) Other expenses	110.24	59.52	51.47	110.99
	Total expenses	**3,194.62**	**3,920.95**	**4,006.66**	**7,927.62**
3	**Profit/(loss) before exceptional item**	**735.04**	**546.33**	**556.30**	**1,102.62**
4	Exceptional Items	-	-	-	-
5	**Profit/(loss) before tax (3-4)**	**735.04**	**546.33**	**556.30**	**1,102.62**
6	Tax expense				
	1) Current tax	189.54	142.01	152.29	294.30
	2) Adjustment of taxes for earlier years	-	-		-
	3) Deferred tax	(4.54)	(5.85)	(6.86)	(12.70)
	Total Tax Expenses	**185.00**	**136.16**	**145.43**	**281.60**
7	**Net Profit/(Loss) after tax (5-6)**	**550.04**	**410.17**	**410.87**	**821.02**
8	Paid-up Equity Share Captial (Face value of Rs.10/- each)	786.10	786.10	614.74	786.10
9	Reserve & Surplus (excluding revaluation reserve)				3,324.14
10	**Earnings per equity share**				
	[Nominal value per share Rs. 10] (not annualised, except year end)				
	Basic earnings per share (in Rs.)	7.00	6.66	6.89	13.33
	Diluted earnings per share (in Rs.)	7.00	6.66	6.89	13.33

Notes:-

1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 13 November 2026.

2 The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3 The Holding Company is primarily engaged in the business of construction projects. During the half-year ended 30th September, 2026, certain other business activities have qualified as separate reportable segments in accordance with the quantitative criteria prescribed under Accounting Standard (AS) 17 – Segment Reporting. Accordingly, segment-wise information for the current period has been disclosed separately.
During the comparative periods, construction projects constituted the principal reportable segment, while other activities did not meet the prescribed reporting thresholds. Accordingly, comparative segment information has not been restated, as reliable historical segment-wise data is not practicably available.

Particulars	For the period ended 30 September 2026			
	Construction work	Transportation	Other operational Segment	Total
1. Segment Revenue				
Total Segment Revenue	3,126.65	696.96	99.84	**3,923.45**
Inter segment revenue	-	-	-	-
Revenue from operations	**3,126.65**	**696.96**	**99.84**	**3,923.45**
2. Segment Results before Interest, Depreciation and Taxes	**900.48**	**264.63**	**31.28**	**1,196.39**
Unallocated expenses				(405.90)
Interest/Other Income				6.21
Finance Cost				(61.65)
Profit Before Tax				**735.05**
-Current taxes				189.54
-Deferred taxes				(4.54)
Profit/(loss) after tax				550.04

Segment Assets and Liabilities

Particulars	30.09.2026
Assets	
Construction work	7,324.44
Transportation	335.52
Other operational Segment	55.60
Total	**7,715.57**
Liability	
Construction work	2,970.13
Transportation	73.34
Other operational Segment	11.83
Total	**3,055.30**

Srinibas Pradhan Constructions Limited

Managing Director

4 **CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES**

(All amounts in ₹ lacs, unless stated otherwise)

Particulars	As at	
	30.09.2026	31.03.2026
EQUITY AND LIABILITIES		
1 Shareholders' funds		
a) Share capital	786.10	786.10
b) Reserves and surplus	3,874.17	3,324.14
Total Equity	**4,660.27**	**4,110.24**
2 Liabilities		
Non-current liabilities		
a) Long-Term Borrowings	238.02	38.55
b) Deferred tax liability	-	-
c) Other long-term liabilities	12.32	39.59
d) Long-term provisions	15.98	15.98
Total non-current liabilities	**266.32**	**94.12**
a) Short-Term Borrowings	1,152.59	1,487.59
b) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1,105.55	1,722.03
c) Other current liabillities	199.80	391.21
d) Short-term provisions	331.05	233.06
Total current liabilities	**2,788.99**	**3,833.89**
Total equity and liabilities	**7,715.58**	**8,038.25**
Assets		
1 Non-current assets		
a) Property, plant and equipment and Intangible Assets		
(i) Property, plant and equipment	1,014.50	1,109.87
(ii) Intangible assets	-	-
(iii) Capital work in progress	14.03	
Total	**1,028.53**	**1,109.87**
b) Non-current investment	-	-
c) Deferred tax assets	14.62	10.08
d) Long-term loans and advances	43.14	40.89
e) Other non-current assets	113.02	141.53
Total non-current assets	**1,199.31**	**1,302.37**
2 Current assets		
a) Current investment	-	-
b) Inventories	1,413.46	1,616.47
c) Trade receivables	4,316.10	3,840.75
d) Cash and bank balances	135.75	713.97
e) Short-term loans and advances	645.05	558.98
f) Other current assets	5.91	5.71
Total current assets	**6,516.27**	**6,735.88**
Total assets	**7,715.58**	**8,038.25**

Srinibas Pradhan Constructions Limited

Managing Director

5 **CONSOLIDATED STATEMENT OF CASH FLOWS**

Rs. in Lakhs, unless otherwise stated

	For the period ended	
	30.09.2026	**30.09.2025**
A. Cash flow from operating activities		
Profit/(loss) before tax	735.04	556.30
Adjustments for :		
a) Depreciation and amortisation expense	104.65	114.19
b) Interest expense and finance cost	55.59	69.02
d) Gratuity expenses	-	2.36
e) Interest and other income	(3.96)	(3.13)
Operating profit before working capital changes	**891.32**	**738.74**
a) Decrease /(Increase) in inventories	203.01	160.39
b) Decrease / (Increase) in trade receivable	(475.33)	(63.44)
c) Decrease / (Increase) in short term loans and advances	(86.07)	(230.45)
d) Decrease / (Increase) in other current assets	(51.69)	(8.29)
e) Increase / (Decrease) in trade payables	(616.47)	(393.44)
f) Increase / (Decrease) in other current liabilities	(218.72)	(119.97)
Cash generated from operating activities	**(353.95)**	**83.54**
Taxes paid (net of refunds)	(91.55)	(141.54)
Net cash generated from operating activities	**(445.50)**	**(58.00)**
B. Cash Flow from Investing Activities		
a) (Purchase) / sale of property, plant and equipment & intangible assets	(53.45)	(18.92)
b) (Investment) / Receipts of long term loans and advances	27.89	(1.13)
c) Proceed/(Investment) in fixed deposit	18.45	4.41
d) Interest and other income	3.96	3.13
Net cash generated from/(used in) investing activities	**(3.15)**	**(12.51)**
C. Cash flows from financing activities		
a) Interest and finance cost	(55.59)	(69.02)
b) Proceeds from issues of equity shares	-	199.68
c) Net proceed of long term borrowings	199.47	(131.50)
d) Net (repayment) of long term borrowings	-	(135.87)
e) (Repayments) / proceeds of short term borrowings	(335.00)	258.50
Net cash generated from/(used in) financing activities	**(191.12)**	**121.79**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(639.77)	**51.27**
Cash and cash equivalents at the beginning of year	682.23	16.58
Cash and cash equivalents at the end of year	**42.46**	**67.86**
Cash and cash equivalents comprise of:		
Cash on hand	12.18	19.13
Balance with banks		
- in current accounts	30.28	1.93
- deposits with original maturity of less than three months	-	46.80
	42.46	**67.86**

* The above statement of cash flow has been prepared under the 'Indirect Method'.

6 The Holding Company has utilised proceeds from IPO as per the object clause of the prospectus dated 11 March 2026 as detailed below:

SI No.	Object of the Issue	Amount alloted for the object	Amount utilized till 30 September 2026	Amount un-utilized as on 30 September 2026	Deviation (if any)
1	Repayment of portion of loan availed by our Company	100.00	100.00	-	
2	General Corporate Purpose#	221.12	221.12	-	
3	Public issue expenses*	203.21	203.21	-	
4	Working capital requirement	1,155.00	1,155.00	-	
	Total	**1,679.33**	**1,679.33**	**-**	

** Public issue expenses, net of the amount recoverable from the Promoter in respect of shares offered for sale.*

7 The consolidated financial result for the half year ended 30 September 2026 includes the following entities of the Group:

SI	Name of entity	Relation
1	Srinibas Pradhan Infra Private Limited (w.e.f. 09 May 2024)	Subsidiary Company

8 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary

For and on the behalf of Board of
SRINIBAS PRADHAN CONSTRUCTIONS LIMITED

Srinibas Pradhan Constructions Limited

SRINIBAS PRADHAN
Managing Director
DIN : 03597468

Managing Director

Place: Jharsuguda, Odisha
Date: November 13, 2026

Srinibas Pradhan Constructions Ltd.

(Formerly Known as Srinibas Pradhan Constructions Pvt. Ltd.)

CIN: L45201OR2020PLC034275, Regd.No-034275

To,
The Manager
Corporate Relationship Department,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051.

Symbol: SPCON

Sub: Declaration on Auditor's Report under Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we hereby declare and confirm that the Auditors Limited Review Report on Un-Audited Financial Results (Standalone and Consolidated) of the Company for the half year ended September 30, 2026 which are being sent herewith are unmodified and without any qualification.

Thanking you,

Yours faithfully,

FOR SRINIBAS PRADHAN CONSTRUCTIONS LIMITED

SURBHI AGRAWAL

Digitally signed by
SURBHI AGRAWAL
Date: 2026.11.13
20:17:11 +05'30'

Name: Surbhi Agrawal
Designation: Company Secretary & Compliance Officer
Membership No.: A50181