



A B INFRABUILD LIMITED

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

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

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

Date: 14th November, 2025

To,

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

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

The Board of Directors of the Company, at its meeting held on today, i.e., 14th November, 2025, have approved the followings

1. Un-audited Financial Result for the quarter and half year ended 30th September, 2025. In this regard, please find enclosed herewith following:
 - Un-audited Financial Result for the quarter and half year ended 30th September, 2025.
 - Limited Review Report on financial result for the quarter and half year ended 30th September, 2025.
2. Change in Designation of Mr. Shreeprakash Deonarain Singh (DIN: 00497750) from a Non-Executive Director to an Executive Director of the Company w.e.f. 14th November, 2025.

The disclosure pursuant to Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023 is also attached herewith as Annexure A.

The meeting commenced at 2.30 p.m. and concluded at 4.00 p.m.

Request to kindly take the same on record.

Thanks & Regards,

For A B Infrabuild Limited

Amrit Suthar
Company Secretary and Compliance Officer

Annexure: A

Disclosure of information pursuant to Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

For appointment of Mr. Shreeprakash Deonarain Singh (DIN: 00497750) as an Executive Director:

Sl. No.	DETAILS OF EVENT THAT NEEDS TO BE PROVIDED	INFORMATION OF SUCH EVENT(S)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Change in Designation from a Non-Executive Director to an Executive Director
2.	Date of Appointment/ Cessation	14 th November, 2025
3.	Brief Profile	N.A.
4.	Disclosure of relationship between Directors (in case of appointment of a Director)	N.A.
5.	Affirmation that the Director being appointed is not debarred from holding the office of director by virtue of any SEBI order or any other such authority	Yes, not debarred from holding the office of Director by virtue of any SEBI order or any other such authority.

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

**TO THE BOARD OF DIRECTORS OF
A B INFRABUILD LIMITED**

We have reviewed the accompanying statement of Unaudited Financial Results of **A B INFRABUILD LIMITED** (the "Company") for the quarterly and half year ended 30th September 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.

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

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatements. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

For BHUWANIA & AGRAWAL ASSOCIATES
(Chartered Accountants)
(Firm Registration no. 101483W)

SHUBHAM
KRISHNA
BHUWANIA
Digitally signed by
SHUBHAM KRISHNA
BHUWANIA
Date: 2025.11.14
15:32:27 +05'30'

Shubham Bhuwania
(Partner)

Membership No. : 171789

UDIN : 25171789BMIPZV5447

Date : 14/11/2025

Place : Mumbai

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Statement of Financial Results for the Quarter and Half Year ended on 30th September, 2025 (Amount in Lakh)

	Particulars	Quarter ended			Half Year ended		Year ended 31.03.2025 (Audited)
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	
		(1)	(2)	(3)	(4)	(5)	
1	Revenue From operations (Gross)	3,730.31	6,056.29	4,722.96	9,786.60	6,137.97	20,816.88
2	Other Income	84.84	86.68	67.46	171.52	85.83	176.68
3	Total Revenue (1+2)	3,815.15	6,142.97	4,790.42	9,958.12	6,223.80	20,993.56
4	Expenses						
	a) Cost of construction	3,107.71	5,820.48	5,643.78	8,928.19	7,122.93	19,568.94
	b) Purchase of stock in trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in trade	(133.45)	(1,093.39)	(1,879.88)	(1,226.84)	(2,440.36)	(3,059.91)
	d) Employee benefits expense	78.25	72.59	64.76	150.84	127.32	271.42
	e) Financial Cost	225.80	233.02	149.91	458.82	298.79	687.20
	f) Depreciation and amortisation expense	120.00	117.49	130.77	237.49	254.91	541.11
	g) Other expenses	131.73	295.69	150.23	427.42	262.35	733.08
	Total Expenses	3,530.04	5,445.88	4,259.57	8,975.92	5,625.94	18,741.84
5	Profit \ (Loss) before exceptional & extraordinary items & tax (3-4)	285.11	697.09	530.85	982.20	597.86	2,251.72
6	Exceptional Items	(3.45)	7.85	23.77	4.40	23.77	66.15
7	Profit \ (Loss) from Extraordinary items and tax (5-6)	288.56	689.24	507.08	977.81	574.09	2,185.57
8	Extraordinary items	-	-	-	-	-	-
9	Profit \ (Loss) before tax (7-8)	288.56	689.24	507.08	977.81	574.09	2,185.57
10	Tax Expenses						
	a) For Current Tax	80.50	182.50	156.70	263.00	176.70	605.60
	b) Deferred Tax	(5.05)	(5.15)	(8.29)	(10.20)	(15.47)	(33.07)
	c) Short Provision for Taxation	-	-	0.90	-	0.90	0.90
11	Profit \ (Loss) from the period from continuing operations (9-10)	213.11	511.89	357.77	725.01	411.96	1,612.14
12	Profit (Loss) from discounting operations	-	-	-	-	-	-
13	Tax expenses of discounting operations	-	-	-	-	-	-
14	Profit / (loss) from Discounting operations (12-13)	-	-	-	-	-	-
15	Profit / (loss) for the period (11-14)	213.11	511.89	357.77	725.01	411.96	1,612.14
16	Other Comprehensive Income						
	a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax on items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
	Total Comprehensive Income for the period (15+16)	213.11	511.89	357.77	725.01	411.96	1,612.14
17	Paid Up Equity Share Capital	6,387.89	6,387.89	4,421.74	6,387.89	4,421.74	5,323.24
18	Face Value of Equity Shares (in Rupees)	10.00	10.00	10.00	10.00	10.00	10.00
19	Earning Per Share (In Rs.)						5,714.58
	a) Basic	0.33	0.80	0.81	1.13	0.93	3.36
	b) Diluted	0.33	0.80	0.81	1.13	0.93	3.36

NOTES:

- The above results were reviewed by Audit Committee and approved by the Board of directors of the Company at its meeting held at Mumbai on 14th November 2025 and published in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above results of the Company have been prepared in accordance with the recognition and measurement principles and procedures laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 and other accounting principles.
- The Company primarily deals in the business of infrastructure as single segment hence Segment Reporting as defined in Indian Accounting Standard 17 (IAS-17) issued by The Institute of Chartered Accountants of India is not applicable to the Company.
- The financial results for the quarter ended and half year ended as on 30th September, 2025 have been subjected to Limited Review by statutory auditors of the company and the statutory auditor has issued unqualified report on Audited Financials Results.
- The Figures for quarter ended 30th September 2025 and quarter ended 30th September 2024 are balancing figures between unaudited figures of half year financials and unaudited year to date figures upto the quarter ended 30th June 2025 and quarter ended 30th June 2024.
- The Board of Directors has approved the sub-division of share capital of the Company from 1 share of Rs. 10/- each to 1 share of Re. 1/- each in the meeting held on 30th August 2025 and the same has been subsequently approved by the members of the Company in the AGM held on 29th September 2025. Hence, the process of sub-division have been completed after the completion of the quarter i.e. 30th September 2025, the effect of the same will be shown from the financials of the 31st December 2025 and onwards.
- Previous period figures have been regrouped and reclassified, where ever necessary, to make them comparable with current figures.



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Statement of Assets & Liabilities

(Amount in Lakh)

Particulars	As at 30.09.2025 Unaudited	As at 31.03.2025 Audited
I ASSET		
Non Current Asset		
a) Property , Plant & equipment	3,715.02	3,602.00
b) Capital Work In Progress	-	32.94
c) Financial Assets		
i) Investment	0.08	0.08
ii) Others	2,603.72	2,546.71
d) Deferred tax Assets (Net)	130.32	120.12
f) Other Non Current Asset	-	-
	6,449.14	6,301.85
Current Assets		
a) Inventories	9,338.15	8,111.31
b) Financial Assets		
i) Current Investment	-	-
ii) Trade Receivables	5,992.73	5,023.49
iii) Cash and Cash Equivalents	1,228.52	860.10
iv) Other Bank Balances	3,093.14	2,486.46
v) Loans & Advances	794.36	787.31
vi) Other	-	-
c) Current Tax Assets (Net)	115.96	512.33
d) Other Current Asset	1,378.13	831.29
Total Current Assets	21,940.98	18,612.29
TOTAL ASSETS	28,390.12	24,914.14
II EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	6,387.89	5,323.24
b) Other Equity	9,333.62	5714.58
c) Share Warrant Pending for allotment	-	-
Total Equity	15,721.52	11,037.82
Liabilities		
Non Current Liabilities		
a) Financial Liabilities	1,640.59	1,893.70
b) Non Currrent Provisions	1,105.58	966.31
Total Non Current Liabilities	2,746.16	2,860.01
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	4,583.51	6,423.81
ii) Trade Payables	1,631.94	3,394.99
iii) Other Current Financial Liabilities	2,908.02	351.28
b) Other Current Liabilities	407.50	202.16
(c) Current Tax Liabilities (Net)	263.00	605.60
(d) Provisions	128.45	38.47
Total Current Liabilities	9,922.43	11,016.31
TOTAL EQUITY AND LIABILITIES	28,390.12	24,914.14

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Cash Flow Statement

(Amount in Lakh)

Particulars		For Half Year Ended September 30, 2025	For Half Year Ended September 30, 2024
Cash flow from operating activity			
Net Profit before tax & Extra Ordinary Items		977.81	574.10
Adjustment for :			
Depreciation	237.49		254.91
Interest paid	458.82		298.79
(Profit) \ Loss on sale of assets	(5.13)		-
Dividend Income (considered Separately)	-		-
Bad Debts	-		-
Provision For Gratuity	1.91		0.25
Interest Income (considered Separately)	(126.82)	566.28	(58.23)
Operating Profit before working capital changes		1,544.09	1,069.82
WORKING CAPITAL CHANGES			
(Increase)Decrease in Sundry debtors	(969.24)		(124.32)
(Increase)Decrease in Inventories	(1,226.84)		(2,440.36)
Change in Short Term Loans & Advances and other receivables	(553.88)		(912.44)
Increase (Decrease) in current & non current other financial assets	(57.01)		(3.49)
Increase(Decrease) in other current liability	205.34		
Increase (Decrease) in current & non current other financial liability	2,696.01		
Change in Short Term Provision	88.07		
Increase(Decrease) in Trade & other Payable	(1,763.04)	(1,580.59)	2,423.57
Cash Generated From operations			
Direct Tax Paid		(36.51)	98.92
		(209.22)	(141.42)
Cash Flow Before Prior Period & Extra Ordinary Items			
Prior Period & Extra Ordinary Items		(245.73)	(42.50)
Net Cash Flow From Operating Activities	I	(1.81)	(4.92)
CASH FLOW FROM INVESTING ACTIVITIES		(247.54)	(47.42)
(Purchases)/Sale of Fixed Assets		(312.45)	(253.57)
Dividend Income		-	-
Dividend Issued		(31.94)	
Interest Income		126.82	58.23
Movement in other current financial assets		-	(114.40)
Movement in other non current financial assets		-	(61.44)
Net Cash Outflow for investing Activities	II	(217.57)	(371.18)
Cash flow after investing activities (III) = (I+II)	III	(465.11)	(418.60)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from issue of Equity share capital		3,992.43	-
Movement on Short Term Borrowing		(1,840.30)	831.95
Movement on Long Term Borrowing		(253.11)	(68.29)
Interest Paid		(458.82)	(298.79)
Net Cash Flow from financing activity	IV	1,440.20	464.87
Cash flow after financing activity (V)=(III+IV)	V	975.09	46.27
Cash & Cash Equivalent (Opening Balance)		3,346.57	1,003.62
Cash & Cash equivalent (Closing Balance)		4,321.66	1,049.89
Increase / (Decrease) in cash & cash equivalents	VI	975.09	46.27



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

Amit Mishra
Managing Director
(DIN 03388129)

Place: Mumbai
Date: 14/11/2025