



# 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: 13<sup>th</sup> February, 2026

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., 13<sup>th</sup> February, 2026, have approved the followings

1. Un-audited Financial Result for the quarter and nine months ended 31<sup>st</sup> December, 2025. In this regard, please find enclosed herewith following:
  - Un-audited Financial Result for the quarter and nine months ended 31<sup>st</sup> December, 2025.
  - Limited Review Report on financial result for the quarter and nine months ended 31<sup>st</sup> December, 2025.

The meeting commenced at 1.00 p.m. and concluded at 2.30 p.m.

Request to kindly take the same on record.

Thanks & Regards,

For A B Infrabuild Limited

**Amrit Suthar**  
Company Secretary and Compliance Officer

**Independent Auditor's Review Report on the Quarterly and Year to date Unaudited 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 quarter and nine month ended 31<sup>st</sup> December 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 which 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  
Date: 2026.02.13  
13:45:28 +05'30'

**Shubham Bhuwania**

(Partner)

Membership No. : 171789

UDIN : 26171789JHXXEM8830

Date : 13/02/2026

Place : Mumbai

# A B INFRABUILD LIMITED

Registered Office: 1st Floor, Shubhangan CHS Ltd. 104, Jawahar Nagar Near Railway Crossing Goregaon (West) Mumbai 400104  
CIN No.:- L45202MH2011PLC214834 Website:-www.abinfrabuild.com Email ID:- cs@abinfrabuild.com Telephone No.:- 86525 19991

(Amount in Lakh)

## Statement of Financial Results for the Quarter and Nine months ended on 31st December, 2025

	Particulars	Quarter ended			Nine month ended		Year ended 31.03.2025 (Audited)
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	
		(1)	(2)	(3)	(4)	(5)	
1	Revenue From operations (Gross)						
2	Other Income	7,440.82	3,730.31	7,504.36	17,227.42	13,642.33	20,816.88
3	<b>Total Revenue (1+2)</b>	<b>7,530.68</b>	<b>3,815.15</b>	<b>7,541.38</b>	<b>17,488.80</b>	<b>13,765.18</b>	<b>20,993.56</b>
4	<b>Expenses</b>						
	a) Cost of construction	8,151.11	3,107.71	6,338.51	17,079.31	13,461.44	19,568.94
	b) Purchase of stock in trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in trade	(2,090.18)	(133.45)	(64.28)	(3,317.02)	(2,504.64)	(3,059.91)
	d) Employee benefits expense	96.24	78.25	73.35	247.08	200.67	271.42
	e) Financial Cost	227.65	225.80	154.67	686.47	453.46	687.20
	f) Depreciation and amortisation expense	122.72	120.00	142.04	360.21	396.95	541.11
	g) Other expenses	192.93	131.73	174.94	620.35	437.29	733.08
	<b>Total Expenses</b>	<b>6,700.47</b>	<b>3,530.04</b>	<b>6,819.23</b>	<b>15,676.39</b>	<b>12,445.17</b>	<b>18,741.84</b>
5	<b>Profit \ (Loss) before exceptional &amp; extraordinary items &amp; tax (3-4)</b>	<b>830.20</b>	<b>285.11</b>	<b>722.15</b>	<b>1,812.41</b>	<b>1,320.01</b>	<b>2,251.72</b>
6	Exceptional Items	0.24	(3.45)	16.99	4.64	40.76	66.15
7	<b>Profit \ (Loss) from Extraordinary items and tax (5-6)</b>	<b>829.96</b>	<b>288.56</b>	<b>705.16</b>	<b>1,807.77</b>	<b>1,279.25</b>	<b>2,185.57</b>
8	Extraordinary items	-	-	-	-	-	-
9	<b>Profit \ (Loss) before tax (7-8)</b>	<b>829.96</b>	<b>288.56</b>	<b>705.16</b>	<b>1,807.77</b>	<b>1,279.25</b>	<b>2,185.57</b>
10	<b>Tax Expenses</b>						
	a) For Current Tax	236.30	80.50	185.80	499.30	362.50	605.60
	b) Deferred Tax	(25.06)	(5.05)	(7.87)	(35.25)	(23.34)	(33.07)
	c) Short Provision for Taxation	6.62	-	-	6.62	0.90	0.90
11	<b>Profit \ (Loss) from the period from continuing operations (9-10)</b>	<b>612.09</b>	<b>213.11</b>	<b>527.23</b>	<b>1,337.10</b>	<b>939.19</b>	<b>1,612.14</b>
12	Profit (Loss) from discounting operations	-	-	-	-	-	-
13	Tax expenses of discounting operations	-	-	-	-	-	-
14	<b>Profit / (loss) from Discounting operations (12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Profit / (loss) for the period (11-14)</b>	<b>612.09</b>	<b>213.11</b>	<b>527.23</b>	<b>1,337.10</b>	<b>939.19</b>	<b>1,612.14</b>
16	<b>Other Comprehensive Income</b>						
	a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax on items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Comprehensive Income for the period (15+16)</b>	<b>612.09</b>	<b>213.11</b>	<b>527.23</b>	<b>1,337.10</b>	<b>939.19</b>	<b>1,612.14</b>
17	Paid Up Equity Share Capital	6,387.89	6,387.89	5,323.24	6,387.89	5,323.24	5,323.24
	Face Value of Equity Shares (in Rupees)	1.00	1.00	1.00	1.00	1.00	1.00
18	Other Equity						
19	Earning Per Share (In Rs.)						5,714.58
	a) Basic	0.10	0.03	0.10	0.21	0.18	0.34
	b) Diluted	0.10	0.03	0.09	0.21	0.20	0.34

**NOTES:**

- 1) 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 13th February 2026 and published in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2) 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.
- 3) The Company's primary segment is reflected based on principal business activities carried on by the Company. As per the IND AS 108 "Operating Segments", as notified under the Companies (Indian Accounting Standards) Rules, 2015, the Company operates in only one reportable business segment, i.e. into infrastructure.
- 4) The financial results for the quarter ended and nine months ended as on 31st December, 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.
- 5) The figures for the quarter ended 31st December 2025 represent the balance between unaudited figures in respect of the nine months ended 31st December 2025 and those published for the half year ended 30th September, 2025.
- 6) Pursuant to the approval of the shareholders at the Annual General Meeting held on 29th September, 2025, Equity Share of Rs. 10/- each fully paid up was sub divided into 10 Equity Shares of Re. 1/- each fully paid up, with effect from the record date of 17th October, 2025. Consequently, the basic and diluted earnings per share have been adjusted in the Standalone Financial Results of the Company based on the new number of equity shares in accordance with the provisions of applicable IND AS.
- 7) Previous period figures have been regrouped and reclassified, where ever necessary, to make them comparable with current figures.


