



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: 28th May, 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
--	---

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., 28th May, 2026, have approved the Audited financial results for the quarter and year ended 31st March, 2026. In this regard, please find enclosed herewith following:

1. Audited Financial Results for the quarter and year ended 31st March, 2026.
2. Audit Reports on financial results for the quarter and year ended 31st March, 2026.
3. Declaration that Auditors report contains no Qualification.

The Board of Directors at its meeting held today, subject to approval of the shareholders at the ensuing Annual General Meeting, have recommended payment of Dividend @ 0.60% on Equity share of Rs. 1/- each, (Rs. 0.006 per share) for F.Y. 2025-26.

The meeting commenced at 11.30 a.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

Independent Auditor's Report on the Quarter and Year to date Audited 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**

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **A B INFRABUILD LIMITED** ("*the Company*") for the quarter and year ended 31st March 2026 ("*the Statement*"), attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard, and
2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("*the Act*"), read with companies (Indian Accounting Standard) Rule 2015 as amended, and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the year then ended on 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ('the Act'). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Results

The Board of Directors of the Company are responsible for the preparation and presentation of the these financial results that give a true and fair view of the net profit and other comprehensive income

of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliances with Regulations 33 of the Listing Regulations. The Board of Directors of the company are responsible 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results the Board of Directors of the company 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 of the company are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit

evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The audited financial results which state that the results for the quarter ended 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures up to the third quarter of the relevant financial year, which are subject to limited review by us, as required under the Listing Regulations.

For BHUWANIA & AGRAWAL ASSOCIATES

(Chartered Accountants)

(Firm Registration no. 101483W)

SHUBHAM
KRISHNA
BHUWANIA

Digitally signed by
SHUBHAM
KRISHNA
BHUWANIA
Date: 2026.05.28
14:58:37 +05'30'

Shubham Bhuwania

(Partner)

Membership No. : 171789

UDIN : 26171789BXOZJQ7852

Date : 28th May 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 Audited Financial Results for the Quarter and Year ended on 31st March 2026

	Particulars	Quarter ended			Year ended	Year ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		(1)	(2)	(3)	(4)	(5)
1	Revenue From operations (Gross)	8,393.29	7,440.82	7,174.55	25,620.71	20,816.89
2	Other Income	72.42	89.86	53.83	333.80	176.68
3	Total Revenue (1+2)	8,465.71	7,530.68	7,228.38	25,954.51	20,993.57
4	Expenses					
	a) Cost of construction	6,266.48	8,151.11	6,107.50	23,345.79	19,568.94
	b) Purchase of stock in trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in trade	374.64	(2,090.18)	(555.27)	(2,942.38)	(3,059.91)
	d) Employee benefits expense	97.37	96.24	70.75	344.45	271.42
	e) Financial Cost	329.59	227.65	233.74	1,016.06	687.20
	f) Depreciation and amortisation expense	138.26	122.72	144.16	498.47	541.11
	g) Other expenses	445.27	192.93	295.79	1,065.62	733.08
	Total Expenses	7,651.61	6,700.47	6,296.67	23,328.01	18,741.84
5	Profit \ (Loss) before exceptional & extraordinary items & tax (3-4)	814.10	830.21	931.71	2,626.50	2,251.73
6	Exceptional Items	(3.55)	0.24	25.39	1.09	66.14
7	Profit \ (Loss) from Extraordinary items and tax (5-6)	817.65	829.97	906.32	2,625.41	2,185.59
8	Extraordinary items	-	-	-	-	-
9	Profit \ (Loss) before tax (7-8)	817.65	829.97	906.32	2,625.41	2,185.59
10	Tax Expenses					
	a) For Current Tax	195.90	236.30	243.10	695.20	605.60
	b) Deferred Tax	23.50	(25.06)	(9.73)	(11.75)	(33.07)
	c) Short Provision for Taxation	1.21	6.62	-	7.83	0.90
11	Profit \ (Loss) from the period from continuing operations (9-10)	597.04	612.11	672.95	1,934.13	1,612.16
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)	597.04	612.11	672.95	1,934.13	1,612.16
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)	597.04	612.11	672.95	1,934.13	1,612.16
17	Paid Up Equity Share Capital	6,387.89	6,387.89	5,323.24	6,387.89	5,323.24
	Face Value of Equity Shares (in Rupees)	1.00	1.00	1.00	1.00	1.00
18	Other Equity				10,540.53	5,714.58
19	Earning Per Share (In Rs.)					
	a) Basic	0.09	0.10	0.13	0.30	0.34
	b) Diluted	0.09	0.10	0.09	0.30	0.34

NOTES:

- The above audited results were reviewed by Audit Committee and approved by the Board of directors of the Company at its meeting held at Mumbai on 28th May 2026 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'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.

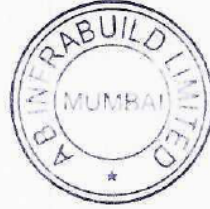


A B INFRABUILD LIMITED

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

- 4) The figures for the quarter ended 31st March 2026 are the balancing figures between the audited figures in respect of the full Financial year and unaudited published year to date figures upto the third Quarter of the relevant financial year which are subject to limited review by the statutory auditors.
- 5) During the Financial 2025-26, the company made profit and hence the Board of Directors has recommended to pay Rs. 0.006 dividend per share.
- 6) During the year, the Company has Issued and allotted 1,06,46,489 Equity Shares having face value of Rs.10 each and at an issue price of Rs. 37.50/- (include the share premium of Rs. 27.50/- per share) on right issue basis to the equity shareholders of the Company, in accordance with sections 23, 42, 62 of the Company Act, 2013 and rule made there under and Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, at the Board meeting held on 2nd May, 2025.
- 7) 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.
- 8) Previous period figures have been regrouped and reclassified, where ever necessary, to make them comparable with current figures.



Place : Mumbai
Date : 28th May, 2026

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

Amit Mishra Amit Mishra
Managing Director
(DIN 03388129)

A B INFRABUILD LIMITED

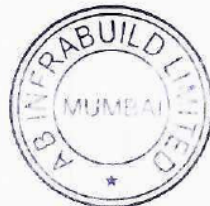
Registered Office : 104, 1st Floor, Shubhangan CHS Ltd., Jawahar Nagar, Near Railway Crossing, Goregaon (West), Mumbai 400104

CIN No.:- L45202MH2011PLC214834 Website:-www.abinfrabuild.com Email ID:- cs@abinfrabuild.com Telephone No.:- 86525 19991

(Amount in Lakh)

Statement of Assets & Liabilities

Particulars	As at 31.03.2026	As at 31.03.2025
	Audited	Audited
I ASSET		
Non Current Asset		
a) Property , Plant & equipment	4,283.20	3,602.00
b) Capital Work In Progress	-	32.94
c) Financial Assets		
i) Investment	0.08	0.08
ii) Others	3,960.12	2,546.71
d) Deferred tax Assets (Net)	131.87	120.12
f) Other Non Current Asset	-	-
	8,375.27	6,301.85
Current Assets		
a) Inventories	11,053.69	8,111.31
b) Financial Assets		
i) Current Investment	-	-
ii) Trade Receivables	10,421.31	5,023.49
iii) Cash and Cash Equivalents	328.78	860.10
iv) Other Bank Balances	2,871.83	2,486.46
v) Loans & Advances	847.39	787.31
vi) Other	-	-
c) Current Tax Assets (Net)	575.19	512.33
d) Other Current Asset	1,690.74	831.29
Total Current Assets	27,788.93	18,612.29
TOTAL ASSETS	36,164.20	24,914.14
II EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	6,387.89	5,323.24
b) Other Equity	10,540.53	5714.58
c) Share Warrant Pending for allotment	-	-
Total Equity	16,928.42	11,037.82
Liabilities		
Non Current Liabilities		
a) Financial Liabilities	2,158.72	1,893.70
b) Non Current Provisions	1,265.13	966.31
Total Non Current Liabilities	3,423.85	2,860.01
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	8,824.87	6,423.81
ii) Trade Payables	4,466.41	3,394.99
iii) Other Current Financial Liabilities	580.82	351.28
b) Other Current Liabilities	1,113.13	202.16
(c) Current Tax Liabilities (Net)	695.20	605.60
(d) Provisions	131.50	38.47
Total Current Liabilities	15,811.93	11,016.31
TOTAL EQUITY AND LIABILITIES	36,164.20	24,914.14



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

Amit Mishra
Managing Director
(DIN 03388129)

Place : Mumbai
Date : 28th May, 2026

A B INFRABUILD LIMITED

Registered Office : 104, 1st Floor, Shubhangan CHS Ltd., Jawahar Nagar, Near Railway Crossing, Goregaon (West), Mumbai 400104

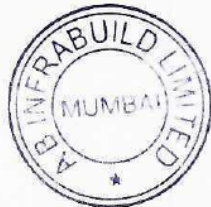
CIN No.:- L45202MH2011PLC214834 Website:-www.abinfrabuild.com Email ID:- cs@abinfrabuild.com Telephone No.:- 86525 19991

(Amount in Lakhs)

Cash Flow Statement

Particulars	For the Year ended		For the Year ended	
	31st March, 2026		31st March, 2025	
Cash flow from operating activity				
Net Profit before tax & Extra Ordinary Items		2,625.41		2,185.57
Adjustment for :				
Depreciation	498.47		541.11	
Interest paid	846.19		538.73	
Profit / (Loss) on Sale of Asset	(4.18)		(3.20)	
Dividend Income (considered Separately)	-		(0.58)	
Provision For Gratuity	3.29		3.82	
Interest Income (considered Separately)	(333.58)	1,010.19	(148.50)	931.38
Operating Profit before working capital changes		3,635.60		3,116.95
WORKING CAPITAL CHANGES				
(Increase) Decrease in Sundry debtors	(5,397.81)		(2,927.50)	
(Increase) Decrease in Inventories	(2,942.38)		(3,059.90)	
(Increase) Decrease in Short Term Loans & Advances and other receivables	(919.54)		(537.29)	
Increase (Decrease) in current & non current other financial assets	(1,413.41)		(371.43)	
Increase (Decrease) in other current liability	910.98		(165.33)	
Increase (Decrease) in current & non current other financial liability	528.36		264.27	
Increase (Decrease) in Provision	89.75		11.37	
Increase (Decrease) in Trade & other Payable	1,071.41	(8,072.64)	1,634.43	(5,151.38)
Cash Generated From operations		(4,437.04)		(2,034.43)
Direct Tax Paid		(676.28)		(507.52)
Cash Flow Before Prior Period & Extra Ordinary Items		(5,113.32)		(2,541.95)
Prior Period & Extra Ordinary Items		(4.03)		(6.34)
Net Cash Flow From Operating Activities	I	(5,117.36)		(2,548.29)
CASH FLOW FROM INVESTING ACTIVITIES				
(Purchases) / Sale of Fixed Assets		(1,142.55)	(442.83)	
(Purchases) / Sale of Investments		-	17.50	
Dividend Issued		(31.94)		
Dividend Income		-	0.58	
Interest Income		333.58	148.50	
Net Cash Outflow for investing Activities	II	(840.91)		(276.25)
Cash flow after investing activities (III) = (I+II)	III	(5,958.27)		(2,824.54)
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issue of Equity share capital		3,992.43	1,277.39	
Movement on Short Term Borrowing		2,401.06	4,280.97	
Movement on Long Term Borrowing		265.02	147.85	
Interest Paid		(846.19)	(538.73)	
Net Cash Flow from financing activity	IV	5,812.32		5,167.48
Cash flow after financing activity (V)=(III+IV)	V	(145.95)		2,342.94
Cash & Cash Equivalent (Opening Balance)		3,346.56		1,003.62
Cash & Cash Equivalent (Closing Balance)		3,200.61		3,346.56
Increase / (Decrease) in cash & cash equivalents	VI	(145.95)		2,342.94

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



Amit Mishra
Managing Director
(DIN 03388129)

Place : Mumbai
Date : 28th May, 2026



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: 28th May, 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
--	---

Dear Sir/Madam,

Subject: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (LODR) Regulations, 2015 as amended.

In terms of the provisions of Regulation 33 (3) (d) of SEBI (LODR) Regulations, 2015 as amended, we confirm that the Statutory Auditors, M/s Bhuwania & Agrawal Associates, have issued Audit Reports on Financial Results dated 28th May, 2026 with unmodified opinion on the Annual Audited Financial Results of the Company for the year ended 31st March, 2026.

Request to kindly take the same on record.

Thanks & Regards,

For A B Infrabuild Limited

Amrit Suthar
Company Secretary and Compliance Officer