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Athena Constructions Limited

Date : November 05, 2026

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001.

Scrip Code: 53099

Subject: Submission of Financial Results for Half Year ended 30th September, 2026

Dear Sir / Madam,

Pursuant to Regulation 33 and Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e., 05th November, 2026 has inter-alia approved and taken on record the Standalone Financial Results of the Company for the half year ended 30th September, 2026.

Accordingly, please find enclosed herewith the following documents:

1. **Financial Results** Standalone for the half year ended 30th September, 2026.

2. **Auditors' Report** issued by the Statutory Auditors of the Company, M/s JMT & Associates, Chartered Accountants on the Standalone Financial Results.

3. **Declaration** pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015, confirming that the Statutory Auditors have issued an Audit Report with an unmodified opinion.

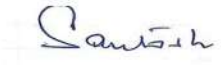
The Board Meeting commenced at 17.00 PM and concluded at 18.20 PM.

The results will also be made available on the Company's website.

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Kindly take the same on your record and disseminate it on your website for the information of investors and the general public.

Thanking you,
Yours faithfully,
For Athena Constructions Limited



Santosh Nagar
Managing Director

Encl : As above.

ATHENA CONSTRUCTIONS LIMITED
CIN : L45200MH2011PLC215562
Registered Office: 203, Shyam Kamal CHS, Tejpal Road, Vile Parle East, Mumbai-400 057
Tele-fax : 022-26101231, email : athenaconstructions2011@gmail.com, website: athenaconstructions.in

STATEMENT OF STANDALONE AUDITED RESULTS
For the six months ended Sep 30, 2026

(Rs. In Lakhs)

	PARTICULARS	Six Months Ended		Year Ended	
		30-Sep-2026	30-Sep-2025	31-Mar-2026	31-Mar-2025
		Unaudited	Unaudited	Audited	Audited
1	**Revenue from Operations**				
	Revenue from Operations	-	*	-	-
	Other Operating Revenues	-	*	-	0.47
	Total Income	-	-	-	0.47
2	**Expenditures**				
	a. Employee Benefit Expenses	5.69	7.32	24.19	16.71
	b. Depreciation and Amortisation Expenses	0.32	0.32	0.68	0.40
	c. Other Expenses	19.13	13.22	11.27	21.11
	Total Expenditure (a+b+c)	25.14	20.86	36.14	38.22
3	**Profit (Loss) from operation before other income, finance costs and exceptional items (1+2)**	(25.14)	(20.86)	(36.14)	(37.75)
4	Other Income	-	-	-	-
5	**Profit (Loss) from ordinary activities before finance costs and exceptional items (3+4)**	(25.14)	(20.86)	(36.14)	(37.75)
6	Finance Cost	12.23	15.62	31.24	36.53
7	**Profit (Loss) from ordinary activities before exceptional items(5+6)**	(37.37)	(36.48)	(67.38)	(74.28)
8	Exceptional Items	-	-	-	-
9	**Profit (Loss) from ordinary activities before Tax (7+8)**	(37.37)	(36.48)	(67.38)	(74.28)
10	Tax Expenses	-	-	(0.01)	(0.01)
11	**Profit (Loss) from ordinary activities after Tax (9+10)**	(37.37)	(36.48)	(67.37)	(74.27)
12	Extraordinary item	-	-	-	-
13	**Net Profit (Loss) for the period (11+12)**	(37.37)	(36.48)	(67.37)	(74.27)
	Details of Equity Share Capital	-	-	-	-
14	Paid-up equity share capital	750.00	750.00	750.00	750.00
	(Face Value of the Share is Rs. 10 each)				
15	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	(202.21)	(133.95)	(164.85)	(97.47)
16	**Earnings Per Share (EPS) - Not to be Annualized**				
	Basic & Diluted EPS				
	a. Before Extraordinary items	(0.50)	(0.49)	(0.90)	(0.99)
	b. After Extraordinary items	(0.50)	0.24	(0.90)	(0.99)

For and Behalf of Board of Directors

Ravi Kant Rathi
Director
Din 00862459

ATHENA CONSTRUCTIONS LTD. MUMBAI

Place : Mumbai
Date : 05.11.2026

ATHENA CONSTRUCTIONS LIMITED

CIN : L45200MH2011PLC215562

Registered Office: 203, Shyam Kamal CHS, Tejpal Road, Vile Parle East, Mumbai-400 057
ax : 022-26101231, email : athenaconstructions2011@gmail.com, website: athenaconstructi

Statement of Assets and Liabilities As on 30.09.2026

Rs in Lakhs

Particulars		As at 30-Sept-2026	As at 30-Sept-2025
I.	**EQUITY AND LIABILITIES**		
	Shareholders' funds		
	Share capital	750.00	750.00
	Reserves and surplus	(202.21)	(133.95)
	Non-current liabilities		
	Long-term borrowings	414.14	686.96
	Deffered tax Liablities (Net)	-	0.01
	Other Long Term provisions		
	Long term Provisions		
	Current liabilities		
	Short Term Borrowings		
	Trade payables	23.87	37.55
	a. Total Outstanding dues of Micro and Small Enterpises		
	b. Total outstanding dues of Creditors other than Mirco and Small Enterprises		
	Other current liabilities	707.73	366.55
	Short-term provisions	-	-
	TOTAL	**1693.53**	**1,707.12**
II.	**ASSETS**		
	Non-current assets		
	Property, Plant and Equipments	2.81	2.49
	Intahngible Assets		-
	Capital Work in Progress		-
	Non Current Investments	395.00	395.00
	Deferred Tax assets (Net)		
	Long term Loans & Advances	52.00	68.01
	Other Non Current Assets		
	Current assets	-	-
	Inventories	304.90	304.90
	Trade receivables	-	-
	Cash and cash equivalents	7.69	4.33
	Short-term loans and advances	909.00	913.00
	Other current assets	22.13	19.39
	TOTAL	**1,693.53**	**1,707.12**

NOTES

1. The above result were reviewed by Audit Committee and approved by Board of Director at its meeting held on Nov 05, 2026 and duly certified by the Statutory Auditors
2. The above is an extract of the detailed format of audited financial results filed with the stock exchanges under Regulation 33 of the SEBI (LODR) Regulations, 2015. The Full format of Half Yearly Results is available on the Company's website www.athenaconstructions.in and the Stock
3. Figures for the previous period are reclassified/rearranged/regrouped, whereever necessary to correspond with the current period

For Athena Constructions Ltd

Ravi Kant Rathi
Director
DIN : 00862459

ATHENA CONSTRUCTIONS LTD. MUMBAI

Place : Mumbai
Date : 05.11.2026

ATHENA CONSTRUCTIONS LIMITED

CIN : L45200MH2011PLC215562

Registered Office: 203, Shyam Kamal CHS, Tejpal Road, Vile Parle East, Mumbai-400 057

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Cash Flow Statement for the Six Month ended 30th Sep., 2026

Rs. In Lakhs

		For the Six Months ended Sept.30, 2026	For the year ended March 31, 2026
Cash flows from operating activities before tax			
Net Profit before tax		(37.37)	(67.38)
Adjustments for:			
Depreciation and Amortization		**0.32**	0.68
Interest Income		-	-
Finance costs		12.23	31.24
Operating profit / (loss) before working capital changes		**(24.82)**	(35.46)
Changes in Working Capital:			-
(Increase)/Decrease in Inventories			-
(Increase)/Decrease in Trade Receivables			-
(Increase)/Decrease in Short-Term Loans and Advances		(3.77)	245.23
(Increase)/Decrease in Other Current Assets			-
Increase/(Decrease) in Trade Payables		0.60	1.86
Increase/(Decrease) in Other current liabilities		(56.05)	(284.36)
Increase/(Decrease) in Short-Term Provisions		3.77	-
Profit generated from operations		**(80.27)**	(72.73)
Cash flow from extraordinary items		-	1.01
Cash generated from operations		**(80.27)**	(73.74)
Tax paid (net of refunds)		-	-
Net Cash From/(Used in) Operating Activities	**(A)**	**(80.27)**	(73.74)
Cash Flows from Investing Activities			
Purchase of Investments			-
Purchase of Plant & Machinary			
Sales of Investments			-
Long-term loans and advances		**91.11**	125.36
Interest received		-	-
Net cash from/(Used in) Investing Activities	**(B)**	**91.11**	**125.36**
Cash flows from Financing Activities			
Share application Money		-	-
Proceeds/(Repayment) of long-term borrowings			(11.75)
Finance cost		(12.23)	(31.24)
Net cash from/(Used in) Financing Activities	**(C)**	**(12.23)**	(42.99)
Increase in Cash and Cash Equivalents during the year	**(A+B+C)**	(1.39)	8.62
Cash and Cash Equivalents at the beginning of the year		9.08	0.46
Cash and Cash Equivalents at the end of the year		**7.69**	9.08

On Behalf of the Board
For ATHENA CONSTRUCTIONS LIMITED
(CIN : L45200MH2011PLC215562)

ATHENA CONSTRUCTIONS LTD. MUMBAI

Date : 05-11-2026
Place : Mumbai

Ravi Kant Rathi
Din 00862459
Director

JMT & associates CHARTERED ACCOUNTANTS

Office No. 14, Laud Mansion, 1st Floor, M. Karve Road,
Opp. Charni Road (East) Station, Mumbai 400 004.
Mobile : 98210 24846 • E-mail : arunjainca@yahoo.com, arun@jmta.co.in

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

To
The Board of Directors
Athena Constructions Limited

We have reviewed the accompanying Statement of unaudited financial results of **Athena Constructions Limited** ("the Company") for the half year ended 30th September, 2026, ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 Accounting Standards and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JMT & ASSOCIATES
Chartered Accountants
(FRN No. 104164W)

JMT & ASSOCIATES * Membership No. 43161 * Chartered Accountant

Arun S Jain
Partner
Membership No. 043161
UDIN: 26043161HRVAWP9412

Date: November 05, 2026
Place: Mumbai