INFRA INDUSTRIES LIMITED

CIN No. L25200MH1989PLC054503

Date: 06th November, 2026

To,
The Manager – Listing Compliance
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001,
Maharashtra, India.

Subject: Outcome of the Board Meeting held on Friday, November 6, 2026.

Ref: Infra Industries Limited (Scrip Code: 530777)

Respected Sir/Madam,

With reference to the above captioned subject, we wish to intimate your esteemed exchange that as decided in the Meeting of the Board of Directors of the Company held today, i.e., on Friday, November 06, 2026, for which intimation was already given to you, the Board of Directors has approved the following agenda:

- Standalone Un-Audited Financial Results of the Company along with Limited Review Report (LRR) for the quarter and half year ended September 30, 2026, as enclosed herewith in ***"Annexure I"***;
- Review and taking note of the related party transactions entered into during the quarter ended September 30, 2026;
- Noting of resignation of Ms. Seema Vyas (Membership No. ACS No. 50041) as the Company Secretary & Compliance Officer of the Company;
- Appointment of Mr. Sushant Rajesh Nate (Membership no.: A75154) as the Company Secretary & Compliance Officer of the company (his brief profile enclosed herewith in ***"Annexure II"***);
- Internal Audit Report for the quarter ended September 30, 2026;

The said copy of Un-audited Standalone Financial Results along with Limited Review Report for the Second Quarter ended September 30, 2026 is enclosed for your needful in **"Annexure I"** pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of Board of Directors held today at 11:00 AM (IST) and concluded at 12:55 PM (IST).

Thanking you,

Yours faithfully,

For Infra Industries Limited

Sanjay Kumar Jain
Digitally signed by Sanjay Kumar Jain
Date: 2026.11.06 12:58:49 +05'30'

Sanjay Kumar Jain
Whole-time Director & CFO
[DIN: 00313886]
Place: Mumbai

Encl.: as above

KARNAVAT & CO.
CHARTERED ACCOUNTANTS

2A KITAB MAHAL,
192 DR. D. NAOROJI ROAD,
MUMBAI - 400 001.
TEL.:+91 22 4066 6666 (10 LINES)
FAX :+91 22 4066 6660
E-mail : karnavattax@gmail.com

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

Review Report to,
The Board of Directors,
Infra Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Infra Industries Limited** (the 'Company') for the quarter/half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 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 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **KARNAVAT & CO.**
Chartered Accountants
Firm Regn. No. 104863W

KARNAVAT & CO. MUMBAI CHARTERED ACCOUNTANTS

Joshi. Viral. R.

(Viral Joshi)
Partner
Membership No. 137686

Place : Mumbai
Dated : November 6, 2026
UDIN : 26137686LFOXRH2864

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2026

₹ in Lakhs except EPS

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	38.98	56.82	40.11	95.80	113.73	233.03
2	Other Income	0.16	0.01	-	0.17	1.44	1.45
3	**Total Income (1 + 2)**	**39.14**	**56.83**	**40.11**	**95.97**	**115.17**	**234.48**
4	**Expenses**						
	a) Cost of materials consumed	25.48	24.91	22.20	50.39	61.31	123.27
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods work-in-progress	(2.13)	5.35	0.54	3.22	6.29	14.10
	d) Employee benefits expenses	16.41	20.74	22.73	37.15	44.05	88.44
	e) Depreciation and amortisation expenses	7.03	6.96	7.03	13.99	13.96	27.86
	f) Finance costs	16.33	17.52	15.80	33.85	31.31	65.22
	g) Other expenses	15.71	17.48	19.77	33.19	47.05	86.08
	Total expenses	**78.83**	**92.96**	**88.07**	**171.79**	**203.97**	**404.97**
5	**Profit / (Loss) before exceptional items (3 - 4)**	(39.69)	(36.13)	(47.96)	(75.82)	(88.80)	(170.49)
6	Exceptional Items	-	-	-	-	-	-
7	**Profit / (Loss) before tax (5 - 6)**	**(39.69)**	**(36.13)**	**(47.96)**	**(75.82)**	**(88.80)**	**(170.49)**
8	Tax expense						
	- Current year's Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	-
	- Prior year's tax adjustments	-	-	-	-	-	-
9	**Net Profit / (Loss) from ordinary activities after tax (7 - 8)**	**(39.69)**	**(36.13)**	**(47.96)**	**(75.82)**	**(88.80)**	**(170.49)**
10	Other Comprehensive Income						
	Items that not will be reclassified to profit or loss	0.27	(0.10)	0.04	0.17	(0.02)	(0.04)
	Income tax relating to items that not will be reclassified to profit or loss	-	-	-	-	-	-
11	**Total Comprehensive Income for the period (net of tax)**	**(39.42)**	**(36.23)**	**(47.92)**	**(75.65)**	**(88.82)**	**(170.53)**
12	Paid-up equity share capital (Face Value ₹ 10/- per share)	**438.33**	**438.33**	**438.33**	**438.33**	**438.33**	**438.33**
13	Reserves excluding Revaluation Reserves as shown in the balance sheet						**(705.03)**
14	Earning per share (EPS)						
	(of ₹ 10/- each) (not annualised) :						
	Basic and Diluted	(0.91)	(0.82)	(1.11)	(1.73)	(2.09)	(3.95)

STATEMENT OF ASSETS AND LIABILITIES

₹ in Lakhs

	PARTICULARS	As at 30.09.2026 Unaudited	As at 30.09.2025 Unaudited	As at 31.03.2026 Audited
A	**ASSETS**			
1	**Non - Current Assets**			
	Property, Plant and Equipment	242.37	270.35	256.34
	Intangible Assets	0.71	0.79	0.75
	Financial Assets			
	Non Current Investments	2.93	2.93	2.93
	Other non-current assets	2.96	2.32	2.32
	Sub-total - Non - Current Assets	**248.97**	**276.39**	**262.34**
2	**Current Assets**			
	Inventories	50.91	71.88	56.44
	Financial Assets			
	Trade Receivables	10.82	9.47	7.83
	Cash and Cash Equivalents	7.76	9.60	9.56
	Other Current Assets	79.65	90.05	84.41
	Current Tax	-	0.10	-
	Sub-total - Current Assets	**149.14**	**181.10**	**158.24**
	TOTAL - ASSETS	**398.11**	**457.49**	**420.58**
B	**EQUITY AND LIABILITIES**			
1	**Equity**			
	Equity Share Capital	438.33	438.33	438.33
	Other Equity	(780.71)	(623.33)	(705.03)
	Sub-total - Equity	**(342.38)**	**(185.00)**	**(266.70)**
2	**Non-Current Liabilities**			
	Financial Liabilities			
	Borrowings	646.32	466.74	415.15
	Provisions	0.61	0.20	0.43
	Sub-total - Non - Current Liabilities	**646.93**	**466.94**	**415.58**
3	**Current Liabilities**			
	Financial Liabilities			
	Borrowings	60.99	151.04	253.03
	Trade and other payables			
	- Dues to Micro, Small & Medium Enterprises	1.88	11.26	9.31
	- Dues to Others	18.67	3.40	0.47
	Other Current Liabilities	12.01	9.84	8.88
	Short Term Provisions	0.01	0.01	0.01
	Sub-total - Current Liabilities	**93.56**	**175.55**	**271.70**
	TOTAL - EQUITY AND LIABILITIES	**398.11**	**457.49**	**420.58**

INFRA INDUSTRIES LIMITED MUMBAI

CASH FLOW STATEMENT

₹ in Lakhs

PARTICULARS		Half Year Ended		Year Ended
		30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Audited
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax and Extraordinary Items		(75.82)	(88.80)	(170.49)
Adjustments For :				
Depreciation		13.99	13.96	27.86
Finance Costs		33.85	31.31	65.22
Sundry Balances Written Off		-	2.88	0.12
Operating Profit Before Working Capital Changes		(27.98)	(40.65)	(77.29)
Adjustments For :				
Inventories		5.52	15.18	30.62
Trade & Other Receivables		1.13	6.02	(41.35)
Trade Payables		10.77	(8.56)	(13.44)
Other Current Liabilities & provisions		3.48	(5.06)	51.58
Cash generated from operating activities		(7.08)	(33.07)	(49.88)
Less : Direct Taxes Paid		-	-	-
Net cash flow from / (used in) operating activities	**(A)**	**(7.08)**	**(33.07)**	**(49.88)**
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Investments		-	(2.88)	(2.88)
Purchase of Property, Plant & Equipments		-	(6.35)	(6.19)
Net Cash flow from / (used in) investing activities	**(B)**	**-**	**(9.23)**	**(9.07)**
C) CASH FLOW FROM FINANCING ACTIVITIES				
Long Term Borrowings Taken		233.03	16.42	(27.24)
Finance Costs		(33.85)	(28.71)	(62.50)
Short Term Loan Taken / (Repaid)		(193.90)	51.36	145.42
Net cash flow / (used in) from financing activities	**(C)**	**5.28**	**39.07**	**55.68**
Net increase / (Decrease) in Cash and Cash equivalents	**(A+B+C)**	**(1.80)**	**(3.23)**	**(3.27)**
Opening Balance of Cash and Cash equivalents		9.56	12.83	12.83
Closing Balance of Cash and Cash equivalents		**7.76**	**9.60**	**9.56**

Notes :

Cash and cash equivalents included in the Statement of cash flows comprise the following :

	30.09.2026	30.09.2025	31.03.2026
a) Cash on Hand	0.22	0.12	0.08
b) Balances with Banks	7.54	9.48	9.48
Total cash and cash equivalents as per Statement of Cash Flows	**7.76**	**9.60**	**9.56**

Notes:

1. The results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 6, 2026.
2. The Statutory Auditor of the Company have carried out a Limited Review of the results for the quarter/half year ended September 30, 2026 and have issued an unqualified review report.
3. This statement has been prepared in accordance with companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
4. The Company wishes to inform that BSE Limited, vide its letter bearing reference DCS/AMAL/BW/IBC/181/2026-27 dated 30 July 2026, has granted approval for the listing of the equity shares issued and allotted pursuant to the approved Resolution Plan, following the extinguishment of the erstwhile equity share capital in accordance with the provisions of the Insolvency and Bankruptcy Code, 2016. Consequent to the aforesaid approval, the said equity shares have been admitted for listing on BSE Limited. Further, documents for trading approval has been submitted with BSE Limited and Depositories. The Stakeholders shall be informed once the trading approval is received.
5. The Company mainly engaged in the manufacturing of Plastic products in India. As such there are no separate reportable segments as per Ind AS 108 'Operating Segments'.
6. Figures of the corresponding previous periods have been regrouped wherever necessary.

For Infra Industries Limited

Sanjay Jain

INFRA INDUSTRIES LIMITED MUMBAI

(Sanjay Kumar Jain)
Whole Time Director & CFO
DIN : 00313886

Place : Mumbai
Dated : November 6, 2026

Annexure II

Name	Mr. Sushant Rajesh Nate
Designation	Company Secretary and Compliance Officer
Qualification	Qualified Company Secretary
Brief Profile	Mr. Sushant Rajesh Nate, is an Associate Member of the Institute of Company Secretaries of India (ICSI) and holds a Master of Commerce (M.Com.) degree from Mumbai University and a Bachelor of Commerce (B.Com.) degree. He has over two years of post-qualification experience in corporate governance, IPO listing compliance, regulatory compliance and legal advisory. He brings extensive expertise in regulatory compliance, IPO listing compliance, governance framework and corporate law with a focus on ensuring robust governance practices and effective compliance management.
Disclosure of relationships between directors	Not related to any Director and Key Managerial Personnel of the Company