Date: Friday, November 06, 2026

To The Corporate Relationship Department BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400001 **Scrip Code: 543240**	To National Stock Exchange of India Ltd. Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400 051 **Stock Symbol: LIKHITHA**

Sub: Outcome of the Board Meeting

Sir/ Madam,

This is to inform you that the Board of Directors of the Company at their meeting held on today, i.e., **Friday, November 06, 2026**, has considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the Second Quarter and Half Year ended September 30, 2026.

In terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Unaudited Financial Results (both Standalone and Consolidated) along with the Limited Review Report issued by the Statutory Auditor are enclosed as **Annexure-A**

The meeting of the Board of Directors commenced at 04.00 PM and concluded at 05.15 PM
This is for your information and records.

Thanking you,
For Likhitha Infrastructure Limited

Gaddipati Srinivasa Rao
Managing Director
DIN: 01710775

ANNEXURE - I

NSVR & ASSOCIATES LLP.,
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone Quarterly and Year to Date Unaudited Financial Results of M/s. LIKHITHA INFRASTRUCTURE LIMITED pursuant to Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of **LIKHITHA INFRASTRUCTURE LIMITED**

We have reviewed the accompanying statement of standalone unaudited financial results of **LIKHITHA INFRASTRUCTURE LIMITED** ('The Company') for the quarter ended 30th September, 2026 and for the period from 1st April, 2026 to 30th September, 2026. 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 these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standards on Review Engagement (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 financial results are free from 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the regulation 33 of the SEBI (Listing Obligations and disclosure requirements) regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatements.

For NSVR & Associates LLP
Chartered Accountants
FRN: 008801S/S200060

NSVR & ASSOCIATES LLP * Chartered Accountants * Firm Reg. No. 008801S/S200060

Suresh Gannamani
Partner
Membership No: 226870
UDIN: 26226870HITSVT8719

Place: Hyderabad
Date: 06/11/2026

Independent Auditor's Review Report on Consolidated Quarterly and Year to Date Unaudited Financial Results of M/s LIKHITHA INFRASTRUCTURE LIMITED pursuant to Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,

The Board of Directors of **LIKHITHA INFRASTRUCTURE LIMITED**

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **LIKHITHA INFRASTRUCTURE LIMITED** ('The Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 30th September, 2026 and for the period from 1st April, 2026 to 30th September, 2026 ("The Statement"), being submitted by the parent pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

2. This statement is the responsibility of the company's management and has been approved by the board of directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standards on Review Engagement (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 financial results are free from 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. **The Statement includes the results of the following entities:**

S. No	Name of the entity	Nature of relationship
1.	CPM-Likhitha Consortium, India	Subsidiary
2.	Likhitha HAK Arabia Contracting Company, Saudi Arabia	Subsidiary

5. Based on our review conducted as stated in paragraph 3 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 specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the regulation 33 of the SEBI (Listing Obligations and disclosure requirements) regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatements.

6. We did not review the financial information of **1 (One) Foreign Subsidiary, (Likhitha HAK Arabia Contracting Company, Saudi Arabia)**, included in the Consolidated unaudited interim financial information of the entity included in the Group, whose financial results reflects total comprehensive income of **Rs. (5.68) Lakhs** for the half year ended September 30, 2026 respectively, as considered in the respective Consolidated unaudited financial information of the entity included in the Group. The interim financial information of the subsidiary has not been reviewed by their respective auditors and have been approved and furnished to us by the management and our conclusion in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on such unaudited interim financial results and other financial information.

   Our conclusion on the statement is not modified in respect of these matters.

For NSVR & Associates LLP
Chartered Accountants
FRN: 008801S/S200060



Suresh Gannamani
Partner
Membership No: 226870
UDIN: 26226870XSMSFL2177

Place: Hyderabad
Date: 06/11/2026

Likhitha Infrastructure Limited
8-3-323, 9th Floor, Vasavi's MPM Grand, Ameerpet 'X' roads, Yellareddy Guda, Hyderabad TG 500073 IN
(CIN: L35105TG1998PLC029911)

Statement of Unaudited Financial results for the Quarter and Half year ended 30.09.2026

(All amounts are in INR lakh except share data and unless otherwise stated

S No	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year ended	Quarter Ended			Half Year ended		Year ended
		Quarter ended September 30, 2026	Quarter ended June 30, 2026	Quarter ended September 30, 2025	Half Year ended September 30, 2026	Half Year ended September 30, 2025	Year ended March 31, 2026	Quarter ended September 30, 2026	Quarter ended June 30, 2026	Quarter ended September 30, 2025	Half Year ended September 30, 2026	Half Year ended September 30, 2025	Year ended March 31, 2026
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited	Un Audited	Audited	Un Audited	Un Audited	Un Audited	Audited
1	**Income**												
	a) Revenue from Operations	10,653.60	8,505.85	10,223.79	19,159.44	22,464.34	45,673.44	10,653.60	8,505.85	10,223.79	19,159.44	22,464.34	45,673.44
	Total Revenue from operations	**10,653.60**	**8,505.85**	**10,223.79**	**19,159.44**	**22,464.34**	**45,673.44**	**10,653.60**	**8,505.85**	**10,223.79**	**19,159.44**	**22,464.34**	**45,673.44**
	b) Other Income	133.10	136.91	88.30	270.01	218.94	397.36	129.94	133.89	87.26	263.84	217.35	435.90
	Total Income (a+b)	**10,786.70**	**8,642.76**	**10,312.09**	**19,429.46**	**22,683.28**	**46,070.80**	**10,783.54**	**8,639.74**	**10,311.06**	**19,423.28**	**22,681.69**	**46,109.33**
2	**Expenses**												
	a) Cost of materials consumed	1,701.64	2,394.53	2,528.22	4,096.17	5,476.14	9,647.72	1,701.64	2,394.53	2,528.22	4,096.17	5,476.14	9,647.72
	b) Contract Execution expenses	5,242.55	5,063.56	6,098.85	10,306.12	13,008.89	28,330.99	5,242.55	5,063.56	6,098.85	10,306.12	13,008.89	28,332.79
	c) Changes in inventories of work-in-progress	1,516.00	(1,007.67)	(1,023.02)	508.33	(1,566.38)	(2,037.36)	1,516.00	(1,007.67)	(1,023.02)	508.33	(1,566.38)	(2,037.36)
	d) Employee benefits Expense	932.65	576.78	665.01	1,509.43	1,347.68	2,621.11	932.65	576.78	665.01	1,509.43	1,351.33	2,621.11
	e) Finance costs	56.55	42.78	28.05	99.33	55.46	106.53	56.55	42.78	28.05	99.33	55.46	106.53
	f) Depreciation and Amortization Expense	180.28	160.38	160.89	340.66	311.91	712.17	180.28	160.38	160.89	340.66	311.91	712.17
	g) Other expenses	363.85	381.88	297.32	745.72	617.00	1,262.43	363.85	381.88	297.32	745.72	623.46	1,446.35
	Total Expenses (a to g)	**9,993.52**	**7,612.23**	**8,755.31**	**17,605.75**	**19,250.72**	**40,643.59**	**9,993.52**	**7,612.23**	**8,755.32**	**17,605.75**	**19,260.83**	**40,829.31**
3	**Profit before tax (1-2)**	**793.18**	**1,030.52**	**1,556.78**	**1,823.70**	**3,432.57**	**5,427.21**	**790.02**	**1,027.51**	**1,555.73**	**1,817.53**	**3,420.86**	**5,280.02**
4	**Tax expense:**												
	- Current Tax	198.66	279.05	415.26	477.71	911.06	1,500.89	198.66	279.05	415.26	477.71	911.06	1,500.89
	- Deferred Tax	(5.76)	17.33	(11.46)	11.58	(22.01)	(75.79)	(5.76)	17.33	(11.46)	11.58	(22.01)	(75.79)
5	**Profit for the period**	**600.28**	**734.14**	**1,152.98**	**1,334.42**	**2,543.52**	**4,002.10**	**597.12**	**731.12**	**1,151.94**	**1,328.24**	**2,531.81**	**3,854.91**
6	**Other comprehensive income**												
	a) Items that will not be reclassified to profit or loss												
	(i) Re-measurement gains/ (losses) on defined benefit plan	-	-	-	-	-	-	-	-	-	-	-	(18.27)
	(ii) Tax impact on above item	-	-	-	-	-	-	-	-	-	-	-	4.60
	b) Items that will be reclassified to profit or loss												
	(i) Foreign Exchange Translation Reserve	11.44	-	-	11.44	-	(18.27)	11.94	0.00	(1.36)	11.94	(1.76)	(3.93)
	(ii) Tax impact on above items		-	-	-	-	4.60	-	-	-			
	Total other comprehensive income	**11.44**	**-**	**-**	**11.44**	**-**	**(13.67)**	**11.94**	**0.00**	**-**	**11.94**	**(1.76)**	**(17.60)**
7	**Total Comprehensive income for the period (5 +6)**	**611.72**	**734.14**	**1,152.98**	**1,345.86**	**2,543.52**	**3,988.43**	**609.06**	**731.13**	**1,151.94**	**1,340.18**	**2,530.05**	**3,837.31**
8	**Profit for the period**												
	Attributable to owners of the company	-	-	-	-	-	-	598.38	732.33	1,151.94	1,330.71	2,535.86	3,920.14
	Attributable to Non Controlling Interest	-	-	-	-	-	-	(1.26)	(1.21)	-	(2.47)	(4.05)	(65.23)
9	**Other comprehensive income**												
	Attributable to owners of the company	-	-	-	-	-	-	11.74	0.00	-	11.74	(0.24)	(14.38)
	Attributable to Non Controlling Interest	-	-	-	-	-	-	0.20	0.00	-	0.20	(0.16)	(3.23)
10	**Total comprehensive income**												
	Attributable to owners of the company	-	-	-	-	-	-	610.12	732.33	1,151.94	1,342.45	2,535.62	3,905.77
	Attributable to Non Controlling Interest	-	-	-	-	-	-	(1.07)	(1.21)	-	(2.27)	(4.21)	(68.46)
11	**Paid-up Equity Share Capital**	**1,972.50**	**1,972.50**	**1,972.50**	**1,972.50**	**1,972.50**	**1,972.50**	**1,972.50**	**1,972.50**	**1,972.50**	**1,972.50**	**1,972.50**	**1,972.50**
	(Rs.05/- per Equity Share)												
12	**Other Equity**	**-**	**-**	**-**	**-**	**-**	**39,382.45**	**-**	**-**	**-**	**-**	**-**	**39,227.89**
13	**Earnings per equity share**												
	(Face Value of Rs.05/- each)												
	(a) Basic (in Rs.)	1.52	1.86	2.92	3.38	6.45	10.14	1.52	1.86	2.92	3.37	6.43	9.94
	(b) Diluted (in Rs.)	1.52	1.86	2.92	3.38	6.45	10.14	1.52	1.86	2.92	3.37	6.43	9.94

Notes

a) The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting standards) Rules. 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) rules 2016.

b) The above unaudited results have been reviewed by the Audit Committee of the board and approved by the Board of Directors of the Company at their meeting held on 06th November 2026

c) The Statutory Auditors of the Company have carried out the limited review of the above unaudited financial results and their report has been placed before the board at the said meeting as required under Regulation 33 of SEBI (LODR) Regulations. 2015

d) The entire operations of the Company relate to only one segment viz., laying of gas pipe lines and development of allied infrastructure. Hence segmental reporting as per Ind AS 108 is not applicable.

e) The financials results for the Quarter and Half Year ended 30.09.2026 and half year ended are also available on the Bombay stock exchange website, the National stock exchange website and on the company's website.

f) Previous Year/ Period figures have been regrouped and recast, wherever necessary, in line with the current period presentation .

Date : 06/11/2026
Place : Hyderabad.

Gaddipati Srinivasa Rao
Managing Director
DIN: 01710775

M/s. Likhitha Infrastructure Limited Hyderabad

Likhitha Infrastructure Limited
8-3-323, 9th floor, Vasavi's MPM Grand, Ameerpet 'X' roads, Yellareddy Guda, Hyderabad TG 500073 IN
(CIN: L35105TG1998PLC029911)
Standalone Balance Sheet as at September 30 2026

(Amount in Indian rupees lakhs, except share data and where otherwise stated)

Particulars	As at September 30 2026 (Un-Audited)	As at March 31 2026 (Audited)
Assets		
Non-current assets		
(a)Property, plant and equipment	2,775.69	2,287.12
(b) Right of Use Assets	16.59	33.19
(c)Investment Property	200.92	202.80
(d) Intangible Assets	0.36	0.51
(e)Financial Assets	-	-
(i)Investments	68.25	68.25
(iii)Other financial assets	480.83	177.29
(f)Deferred tax assets (net)	185.10	189.10
Total non-current assets (A)	**3,727.73**	**2,958.27**
Current assets		
(a)Inventories	17,259.55	17,770.92
(b)Financial assets	-	-
(i)Investments	-	-
(ii)Trade receivables	8,500.45	10,138.78
(iii)Cash and cash equivalents	7,298.58	7,020.06
(iv)Bank Balances other than above (iii)	1,042.45	641.41
(v) Loans	144.03	138.34
(vi) Other financial assets	5,151.36	4,862.13
(c)Current tax assets (net)	-	-
(d)Other current assets	4,646.00	2,950.62
Total current assets (B)	**44,042.41**	**43,522.26**
Total assets (A+B)	**47,770.14**	**46,480.53**
Equity and liabilities		
Equity		
(a)Equity share capital	1,972.50	1,972.50
(b)Other equity	40,728.30	39,382.45
Total equity (A)	**42,700.80**	**41,354.95**
Liabilities		
Non-current liabilities		
(a)Financial liabilities		
(i)Borrowings	-	-
(ii) Lease Liability	-	-
(b)Provisions	140.26	134.41
Total non-current liabilities (B)	**140.26**	**134.41**
Current liabilities		
(a)Financial liabilities		
(i)Borrowings	-	-
(ii)Lease Liability	18.55	36.26
(iii)Trade payables	-	-
(a) Total outstanding dues of micro enterprises	-	-
(b) Total outstanding dues of creditors other than	2,696.60	2,915.70
(iv)Other financial liabilities	1,062.49	1,345.29
(b)Other current liabilities	690.00	365.10
(c)Provisions	21.50	47.76
(d)Current tax liabilities (net)	439.95	281.07
Total current liabilities (C)	**4,929.08**	**4,991.18**
Total equity and liabilities (A+B+C)	**47,770.14**	**46,480.53**

M/s. Likhitha Infrastructure Limited Hyderabad

Likhitha Infrastructure Limited
8-3-323, 9th floor, Vasavi's MPM Grand, Ameerpet 'X' roads, Yellareddy Guda, Hyderabad TG 500073 IN
(CIN: L35105TG1998PLC029911)
Consolidated Balance Sheet as at 30 September 2026

(Amount in Indian rupees lakhs, except share data and where otherwise stated)

Particulars	As at 30 September 2026 (Un- Audited)	As at 31 March 2026 (Audited)
Assets		
Non-current Assets		
(a)Property, Plant and Equipment	2,775.69	2,287.12
(b) Right of Use Assets	16.59	33.19
(c)Investment Property	200.92	202.80
(d) Intangible Assets	0.36	0.51
(e)Financial Assets	-	-
(i)Investments	-	-
(ii)Loans	-	-
(iii)Other Financial Assets	480.83	177.29
(f)Deferred Tax Assets (Net)	185.10	189.10
Total non-current assets (A)	**3,659.48**	**2,890.02**
Current assets		
(a)Inventories	17,259.55	17,770.92
(b)Financial assets	-	-
(i)Investments	-	-
(ii)Trade receivables	8,500.45	10,138.78
(iii)Cash and cash equivalents	7,299.49	7,027.33
(iv)Bank Balances other than above (iii)	1,042.45	641.41
(v) Loans	-	-
(vi)Other financial assets	5,151.36	4,862.13
(c)Current Tax Assets (Net)	-	-
(d)Other current assets	4,646.00	2,950.62
Total current assets (B)	**43,899.30**	**43,391.19**
Total assets (A+B)	**47,558.78**	**46,281.21**
Equity and liabilities		
Equity		
(a)Equity share capital	1,972.50	1,972.50
(b)Other equity	40,570.34	39,227.89
Total equity attributable to owners of the company	**42,542.84**	**41,200.39**
Non controlling interest	(53.40)	(45.29)
Total equity (A)	**42,489.44**	**41,155.10**
Liabilities		
Non-current liabilities		
(a)Financial liabilities		
(i)Long-term borrowings	-	-
(ii) Lease Liability	-	-
(b)Non-current provisions	140.26	134.41
Total non-current liabilities (B)	**140.26**	**134.41**
II.Current liabilities		
(a)Financial liabilities		
(i)Borrowings	-	-
(ii) Lease Liability	18.55	36.26
(iii)Trade payables	-	-
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,696.60	2,915.70
(iv)Other financial liabilities	1,062.49	1,345.29
(b)Other current liabilities	690.00	365.63
(c) Provisions	21.50	47.76
(d)Current tax liabilities (Net)	439.95	281.07
Total current liabilities (C)	**4,929.08**	**4,991.71**
Total equity and liabilities (A+B+C)	**47,558.78**	**46,281.21**

M/s. Likhitha Infrastructure Limited Hyderabad

Likhitha Infrastructure Limited
8-3-323, 9th floor, Vasavi's MPM Grand, Ameerpet 'X' roads, Yellareddy Guda, Hyderabad TG 500073, India.
(CIN: L35105TG1998PLC029911)

Standalone statement of cash flows for the year ended 30 September 2026
(Amount in Indian rupees lakhs, except EPS, Share data and where otherwise stated)

Particulars	For the year ended 30 September 2026	For the year ended 31 March 2026
A. Cash flow from operating activities:		
Net profit before tax	**1,823.70**	**5,427.21**
Adjustments for:	-	-
Depreciation and amortisation expense	340.66	712.17
Finance costs	99.33	106.53
Share of profit from partnership firm, net of tax	-	42.36
(Profit)/loss on sale of property, plant and equipment	(4.01)	(5.21)
Interest income	(264.86)	(434.52)
Operating profit before working capital changes	**1,994.81**	**5,848.55**
Changes in operating assets and liabilities:		
Inventory	511.37	(2,061.89)
Trade receivables	1,638.33	(1,408.52)
Other financial assets	(327.24)	(1,028.47)
Other current assets	(1,294.80)	(882.20)
Trade payables	(219.10)	(515.62)
Provisions	(20.41)	67.74
Current financial liabilities	(282.80)	262.20
Other current liabilities	324.90	(67.36)
Changes in working capital	**330.25**	**(5,634.13)**
Cash generated from operating activities before tax	**2,325.06**	**214.42**
Income tax paid	(326.39)	(1,100.68)
Net cash from/ (used in) operating activities	**1,998.67**	**(886.25)**
B. Cash flows from investing activities:		
Purchase of property, plant and equipment (including capital creditors and capital advances)	(1,216.73)	(706.29)
Proceeds from sale of property, plant and equipment	9.58	30.51
Share of profit from partnership firm, net of tax	-	(42.36)
Fixed deposits with bank having maturity more than 12 months	(265.52)	(0.10)
Movement in Other Bank Balances	(401.04)	(95.93)
Loans and Advances granted	(5.69)	(135.32)
Investment in Subsidiary	-	508.18
Interest income	264.86	434.52
Net cash from/ (used in) investing activities	**(1,614.54)**	**(6.80)**
C. Cash flows from financing activities		
Finance costs	(99.33)	(106.53)
Lease Liabilities	(17.72)	(33.10)
Net cash from/ (used in) financing activities	**(117.05)**	**(139.63)**
Net increase/(decrease) in cash and cash equivalents	**267.08**	**(1,032.68)**
Cash and cash equivalents at begining of the year	7,020.06	8,048.61
Effect of exchange rate changes on cash and cash equivalents	11.44	4.13
Cash and cash equivalents at end of the year	**7,298.58**	**7,020.06**

Cash and cash equivalents include the following for cash flow purpose

Particulars	For the year ended 30 September 2026	For the year ended 31 March 2026
Cash on hand	215.66	59.22
Balances with banks in	-	-
In Current accounts	883.22	1,860.30
In term deposits with banks (original maturities less than 3 months)	1,895.89	2,586.72
Cash and cash equivalents	**2,994.76**	**4,506.25**
Other Restricted Balances	**4,303.81**	**2,513.81**
In unclaimed dividend accounts	3.81	3.81
Bank guarantee margin money	4,300.00	2,510.00
Net Cash and cash equivalents	**7,298.58**	**7,020.06**

M/s. Likhitha Infrastructure Limited Hyderabad

Likhitha Infrastructure Limited
8-3-323, 9th floor, Vasavi's MPM Grand, Ameerpet 'X' roads, Yellareddy Guda, Hyderabad TG 500073, India.
(CIN: L35105TG1998PLC029911)

Consolidated statement of cash flows for the year ended 30 September 2026

Particulars	For the year ended 30 September 2026	For the year ended 31 March 2026
A. Cash flow from operating activities:		
Net profit before tax	**1,817.53**	**5,280.02**
Adjustments for:	-	-
Depreciation and amortisation expense	340.66	712.17
Finance costs	99.33	106.53
(Profit)/loss on sale of property, plant and equipment	(4.01)	(5.21)
Interest income	(257.66)	(438.35)
Operating profit before working capital changes	**1,995.83**	**5,655.16**
Changes in operating assets and liabilities:		
Inventory	511.37	(2,061.89)
Trade receivables	1,638.33	(642.22)
Other financial assets	(327.24)	(1,028.47)
Other current assets	(1,294.80)	(878.38)
Trade payables	(219.10)	(515.62)
Provisions	(20.41)	67.74
Current financial liabilities	(282.80)	93.17
Other current liabilities	324.37	(67.83)
Changes in working capital	**329.72**	**(5,033.50)**
Cash generated from operating activities before tax	**2,325.56**	**621.66**
Income tax paid	(326.39)	(1,100.75)
Net cash from/ (used in) operating activities	**1,999.16**	**(479.09)**
B. Cash flows from investing activities:		
Purchase of property, plant and equipment (including capital creditors and capital advances)	(1,216.73)	(706.29)
Proceeds from sale of property, plant and equipment	9.58	30.51
Fixed deposits with bank having maturity more than 12 months	(265.52)	(0.10)
Movement in Other Bank Balances	(401.04)	(95.93)
Interest income	257.66	438.35
Net cash from/ (used in) investing activities	**(1,616.05)**	**(333.46)**
C. Cash flows from financing activities		
Finance costs	(99.33)	(106.53)
Dividend paid	-	-
Lease Liabilities	(17.72)	(33.10)
Proceeds/Repayment of NCI	(5.84)	(103.15)
Net cash from/ (used in) financing activities	**(122.89)**	**(242.77)**
Net increase/(decrease) in cash and cash equivalents	**260.23**	**(1,055.33)**
Cash and cash equivalents at begining of the year	7,027.33	8,086.59
Effect of exchange rate changes on cash and cash equivalents	11.94	(3.93)
Cash and cash equivalents at end of the year	**7,299.49**	**7,027.33**

Cash and cash equivalents include the following for cash flow purpose

Particulars	For the year ended 30 September 2026	For the year ended 31 March 2026
Cash on hand	215.66	59.70
Balances with banks in	-	-
Current accounts	884.14	1,867.10
Bank deposits with maturity less than 3 months	1,895.89	2,572.72
Cash and cash equivalents	**2,995.68**	**4,499.51**
Other Restricted Balances	**4,303.81**	**2,527.81**
In unclaimed dividend accounts	3.81	3.81
Bank guarantee margin money	4,300.00	2,524.00
Net Cash and cash equivalents	**7,299.49**	**7,027.33**

