

SHRESHTA INFRA PROJECTS PRIVATE LIMITED
CIN: U45200KA2011PTC060517
No. 2/4, Langford Garden, Richmond Town Bengaluru Bangalore KA 560025 IN
PH:08041343400 EMAIL: control@adarshdevelopers.com
Website: www.shreshtainfraprojects.com

February 13, 2026

To,
BSE Limited
Listing Department
Phiroze Jeejeebhoy Towers
Dalal Street, Fort Mumbai - 400001

Debt Scrip Code: 975332
ISIN: INE0CKK08019

Sub: Submission of Unaudited Financial results for the quarter and nine months ended December 31, 2025

Dear Sir/Madam,

This is to inform that the Board of Directors of Shreshta Infra Projects Private Limited at their meeting held today i.e., 13th February 2026, considered and approved the following matters:

Unaudited Financial Results for the quarter and nine months ended December 31, 2025

The Board of Directors approved the Unaudited Financial Results for the quarter and nine months ended December 31, 2025. In this connection, please find attached herewith, the Unaudited Financial Results along with Limited Review report with an unmodified opinion on the financial results issued by Vasanth & Co., Chartered Accountants, Statutory Auditors, for the quarter and nine months ended December 31, 2025.

The Board Meeting commenced at 01:45 P.M. and concluded at 02:15 P.M.

We request you to take the above intimation on record.

Thanking You
Regards

For Shreshta Infra Projects Private Limited

Nischay Jayeshankar
Director
DIN: 03582487



Partners:

J. Vasanth Kumar, B.Com., F.C.A., L.L.B.,

N. Amarnath, B.Com., F.C.A.,

D.R. Vijanth Kumar, B.Com., F.C.A., Reg. Valuer (SFA)

Vasanth & Co.,

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 52 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

**Review Report to
The Board of Directors of
M/s. Shreshta Infra Projects Private Limited**

We have reviewed the accompanying statement of unaudited financial results of Shreshta Infra Projects Private Limited for the Quarter ended 31st December 2025.

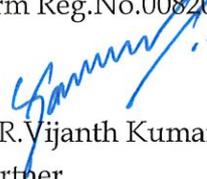
1. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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.
3. 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 aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.



Emphasis of Matter:

4. We draw attention to the fact that the Books of Account of the Company are maintained in an ERP software system which had crashed during the previous financial period. Subsequently, the data has been restored from system backups and our review has been conducted based on the information made available from the restored data and subsequent updates made thereon. Our conclusion is not modified in respect of this matter.
5. The Board of Directors of the Company along with its other Transferor and Transferee Companies, approved the Composite Scheme of Arrangement in the Board Meeting held on December 17, 2024 and the appointed date of the aforesaid Scheme of Arrangement shall be April 1, 2024. With effect to the same, the Company along with its other Transferor and Transferee Companies jointly submitted the application before the National company law tribunal on March 24, 2025 which is pending for approval from appropriate authorities as on the date of Balance Sheet. Our conclusion is not modified in respect of this matter

For Vasanth & Co.,
Chartered Accountants
Firm Reg.No.008204S


D.R. Vijanth Kumar
Partner



Membership No. 224782
ICAI UDIN: 26224782GMDFRS7966

Place: Bangalore

Date: 13th February 2026

SHRESHTA INFRA PROJECTS PRIVATE LIMITED

Corporate Identity Number (CIN) U45200KA2011PTC060517
 Regd. Office: No.2/4, LANGFORD GARDEN ROAD, RICHMOND TOWN, BANGALORE - 560025
 Statement of Unaudited Financial Results For The Quarter Ended 31st December 2025

(All amounts in INR Lakhs unless otherwise stated)

1.Statement of financial results

Sr. No	Particulars	Quarter Ended			Year to date		Year Ended
		31 December 2025 (Unaudited)	30 September 2025 (Unaudited)	31 December 2024 (Unaudited)	31 December 2025 (Unaudited)	31 December 2024 (Unaudited)	31 March 2025 (Audited)
1	INCOME						
	(a) Revenue from Operations	12,216.33	13,185.98	23,307.00	41,485.20	44,663.50	67,175.56
	(b) Other Income	48.62	16.04	7.23	75.67	10.78	115.30
	Total Income	12,264.95	13,202.02	23,314.24	41,560.88	44,674.28	67,290.86
2	EXPENSES						
	a)Operative Expenses	3,887.42	4,015.49	7,208.87	12,883.74	12,665.58	19,338.59
	b)Administrative Expenses	232.35	292.67	212.73	774.63	974.68	1,596.96
	c)Selling & Distribution Expenses	-	-	-	-	-	-
	d)Financial Expenses	623.94	692.26	879.66	1,777.03	5,141.41	5,195.58
	e)Pre Operative Expenses W/o	-	-	-	-	-	-
	f)Depreciation and Amortization Expense	18.28	18.28	24.06	54.65	71.66	95.13
	Total Expenses	4,761.99	5,018.70	8,325.32	15,490.05	18,853.34	26,226.27
	Less: Transferred to WIP						
3	Profit Before Tax (1-2)	7,502.96	8,183.31	14,988.92	26,070.83	25,820.94	41,064.60
4	Tax Expense:						
	(i) Current tax charges/(credit)	2,072.66	2,258.77	3,897.12	7,182.76	6,713.44	11,368.27
	(ii) Deferred tax charges/(credit)	-	-	-	-	-	4.41
	(iii) Previous year tax	-	-	(598.80)	-	(133.03)	(137.15)
5	Net Profit/(loss) for the Period (3-4)	5,430.31	5,924.55	11,690.60	18,888.07	19,240.53	29,829.06
6	Other Comprehensive Income						
	i) Item that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	Total	-	-	-	-	-	-
7	Total Comprehensive Income for the Period (Comprising Net Profit for the period and other Comprehensive Income (5+6))	5,430.31	5,924.55	11,690.60	18,888.07	19,240.53	29,829.06
8	Earnings per share (EPS)- (In Rs.) (not annualised,face value Rs.10)						
	Basic	13,575.77	14,811.37	29,226.50	47,220.17	48,101.33	74,572.66
	Diluted	13,575.77	14,811.37	29,226.50	47,220.17	48,101.33	74,572.66
9	Paid-Up Equity Share Capital (Face Value Per Shares - Rs.10)	4.00	4.00	4.00	4.00	4.00	4.00
10	Paid up debt capital	10,545.71	11,582.55	20,817.71	5,780.63	25,039.10	18,786.26
11	Other Equity	49,805.57	44,375.26	20,328.97	49,805.57	20,328.97	30,917.50
12	Networth	49,809.57	44,379.26	20,332.97	49,809.57	20,332.97	30,921.50
13	Capital Redemption reserve (CRR)	-	-	-	-	-	-
14	Debenture redemption reserve (DRR)	-	-	-	-	-	-
15	Ratios (refer Note 7 below)						
	a) Debt equity ratio	0.21	0.26	0.98	0.12	0.98	0.44
	b) Debt service coverage ratio (DSCR)	5.52	4.48	14.54	3.47	5.04	7.23
	c) Interest service coverage ratio (ISCR)	16.72	17.45	14.51	17.58	5.03	7.21
	d) Capital Redemption Reserve / Debenture Redemption Reserve	-	-	-	-	-	-
	e) Current ratio	1.66	1.52	1.22	1.66	1.22	1.29
	f) long term debt to working capital	0.25	0.29	1.00	0.25	1.00	0.56
	g) Bad debts to account receivable ratio	-	-	-	-	-	-
	h) Current liability ratio	1.66	1.52	1.22	1.66	1.22	1.29
	i) Total debts to total assets	0.09	0.09	0.15	0.09	0.15	0.11
	j) Debtors turnover	-	-	-	-	-	-
	k) Inventory turnover	0.11	0.10	0.13	0.33	0.24	0.38
	l) Operating margin %	47.09	47.60	53.86	48.19	53.76	51.46
	m) Net Profit margin %	44.27	44.88	50.14	45.45	43.07	44.33

Notes

1. Shreshta Infra Projects Private Limited ("the Company") has prepared unaudited financial results for the quarter and nine months ended December 31, 2025 in accordance with Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations, 2015' as amended) and the Accounting Standards specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and the relevant provisions of the Companies Act, 2013, as applicable.

2. Disclosure in compliance with Regulation 52(4) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and nine months ended December 31, 2025 is attached as Annexure-A

3. The above financial results of the Company are reviewed and approved by the Board of Directors of the Company at their meeting held on February 13, 2026.

