

Integrated Filing (Finance) Ind AS

PREMIER ENERGY AND INFRASTRUCTURE LIMITED

General Information

| | |
|--|---------------------------|
| Scrip code* | 533100 |
| NSE Symbol* | NOTLISTED |
| MSEI Symbol* | NOTLISTED |
| ISIN* | INE429K01012 |
| Type of company | Main Board |
| Class of security | Equity |
| Date of start of financial year | 01-04-2025 |
| Date of end of financial year | 31-03-2026 |
| Date of board meeting when results were approved | 14-11-2025 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 07-11-2025 |
| Description of presentation currency | INR |
| Level of rounding | Lakhs |
| Reporting Type | Quarterly |
| Reporting Quarter | Second quarter |
| Nature of report standalone or consolidated | Consolidated |
| Whether results are audited or unaudited for the quarter ended | Unaudited |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended | Unaudited |
| Segment Reporting | Single segment |
| Description of single segment | ENERGY AND INFRASTRUCTURE |
| Start date of board meeting | 14-11-2025 |
| Start time of board meeting | 17:00:00 |
| End date of board meeting | 14-11-2025 |

| | |
|---|-----------------------------------|
| End time of board meeting | 18:15:00 |
| Whether cash flow statement is applicable on company | true |
| Type of cash flow statement | Cash Flow Indirect |
| Declaration of unmodified opinion or statement on impact of audit qualification | Declaration of unmodified opinion |

Financial Results - Ind-AS

Amount in (Lakhs)

| Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---|---|--|
| Date of start of reporting period | 01-07-2025 | 01-04-2025 |
| Date of end of reporting period | 30-09-2025 | 30-09-2025 |
| Whether results are audited or unaudited | Unaudited | Unaudited |
| Nature of report standalone or consolidated | Consolidated | Consolidated |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | |
| 1 Income | | |
| Revenue from operations | 0.00 | 0.00 |
| Other income | 7.82 | 8.25 |
| Total income | 7.82 | 8.25 |
| 2 Expenses | | |
| (a) Cost of materials consumed | 0.00 | 0.00 |
| (b) Purchases of stock-in-trade | 0.00 | 0.00 |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0.00 | 0.00 |
| (d) Employee benefit expense | 14.25 | 26.76 |
| (e) Finance costs | 0.06 | 0.07 |
| (f) Depreciation, depletion and amortisation expense | 0.00 | 0.00 |
| (g) Other Expenses | | |
| 1 Audit Fees | 0.85 | 1.70 |
| 2 Communication Expenses | 0.61 | 0.78 |
| 3 Professional Fees | 4.45 | 11.59 |
| 4 Listing and Depository Fees | 1.54 | 4.20 |
| 5 Repairs and Maintenance | 0.80 | 1.64 |

| | | | |
|----|--|----------|----------|
| 6 | Miscellaneous Expenses | 6.25 | 6.85 |
| 7 | Rates and Taxes Rent and Electricity | 0.75 | 2.81 |
| 8 | Remuneration to Directors | 0.75 | 1.50 |
| 9 | Travelling and Conveyance | 2.84 | 5.30 |
| 10 | Interest on Tax | 0.00 | 0.01 |
| | Total other expenses | 18.84 | 36.38 |
| | Total expenses | 33.15 | 63.21 |
| 3 | Total profit before exceptional items and tax | (25.33) | (54.96) |
| 4 | Exceptional items | 0.00 | 0.00 |
| 5 | Total profit before tax | (25.33) | (54.96) |
| 6 | Tax expense | | |
| 7 | Current tax | 0.00 | 0.00 |
| 8 | Deferred tax | 0.00 | 0.00 |
| 9 | Total tax expenses | 0.00 | 0.00 |
| 10 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0.00 | 0.00 |
| 11 | Net Profit Loss for the period from continuing operations | (25.33) | (54.96) |
| 12 | Profit (loss) from discontinued operations before tax | 0.00 | 0.00 |
| 13 | Tax expense of discontinued operations | 0.00 | 0.00 |
| 14 | Net profit (loss) from discontinued operation after tax | 0.00 | 0.00 |
| 15 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0.00 | 0.00 |
| 16 | Total profit (loss) for period | (25.33) | (54.96) |
| 17 | Other comprehensive income net of taxes | 0.00 | 0.00 |
| 18 | Total Comprehensive Income for the period | (25.33) | (54.96) |
| 19 | Total profit or loss, attributable to | | |
| | Profit or loss, attributable to owners of parent | 0.00 | 0.00 |
| | Total profit or loss, attributable to non-controlling interests | 0.00 | 0.00 |
| 20 | Total Comprehensive income for the period attributable to | | |
| | Comprehensive income for the period attributable to owners of parent | (25.33) | (54.96) |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | 0.00 | 0.00 |
| 21 | Details of equity share capital | | |
| | Paid-up equity share capital | 4,135.01 | 4,135.01 |

| | | | |
|-----|---|--------|--------|
| | Face value of equity share capital | 10.00 | 10.00 |
| 22 | Reserves excluding revaluation reserve | | |
| 23 | Earnings per share | | |
| i | Earnings per equity share for continuing operations | | |
| | Basic earnings (loss) per share from continuing operations | (0.06) | (0.13) |
| | Diluted earnings (loss) per share from continuing operations | (0.06) | (0.13) |
| ii | Earnings per equity share for discontinued operations | | |
| | Basic earnings (loss) per share from discontinued operations | 0.00 | 0.00 |
| | Diluted earnings (loss) per share from discontinued operations | 0.00 | 0.00 |
| iii | Earnings per equity share (for continuing and discontinued operations) | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | (0.06) | (0.13) |
| | Diluted earnings (loss) per share from continuing and discontinued operations | (0.06) | (0.13) |
| 24 | Debt equity ratio | 100.00 | 100.00 |
| 25 | Debt service coverage ratio | 0.01 | 0.01 |
| 26 | Interest service coverage ratio | 0.00 | 0.00 |
| 27 | Remarks for debt equity ratio | | |
| 28 | Remarks for debt service coverage ratio | | |
| 29 | Remarks for interest service coverage ratio | | |
| 30 | Disclosure of notes on financial results | | |

Other Comprehensive Income

Amount in (Lakhs)

| Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---|---------------------------------------|--|
| Date of start of reporting period | 01-07-2025 | 01-04-2025 |
| Date of end of reporting period | 30-09-2025 | 30-09-2025 |
| Whether results are audited or unaudited | Unaudited | Unaudited |
| Nature of report standalone or consolidated | Consolidated | Consolidated |
| Other comprehensive income [Abstract] | | |
| 1 Amount of items that will not be reclassified to profit and loss | | |
| Total Amount of items that will not be reclassified to profit and loss | | |
| 2 Income tax relating to items that will not be reclassified to profit or loss | 0.00 | 0.00 |
| 3 Amount of items that will be reclassified to profit and loss | | |
| Total Amount of items that will be reclassified to profit and loss | | |
| 4 Income tax relating to items that will be reclassified to profit or loss | 0.00 | 0.00 |
| 5 Total Other comprehensive income | 0.00 | 0.00 |

Statement of Asset and Liabilities

Amount in (Lakhs)

| Particulars | Half Year ended (dd-mm-yyyy) |
|---|------------------------------|
| Date of start of reporting period | 01-04-2025 |
| Date of end of reporting period | 30-09-2025 |
| Whether results are audited or unaudited | Unaudited |
| Nature of report standalone or consolidated | Consolidated |
| Assets | |
| 1 Non-current assets | |
| Property, plant and equipment | 6,566.52 |
| Capital work-in-progress | 270.22 |
| Investment property | 0.00 |
| Goodwill | 33.71 |
| Other intangible assets | 0.00 |
| Intangible assets under development | 0.00 |
| Biological assets other than bearer plants | 0.00 |
| Investments accounted for using equity method | 0.00 |
| Non-current financial assets | |
| Non-current investments | 13.11 |
| Trade receivables, non-current | 0.00 |
| Loans, non-current | 0.00 |
| Other non-current financial assets | 20.20 |
| Total non-current financial assets | 33.31 |
| Deferred tax assets (net) | 39.63 |
| Other non-current assets | 0.00 |
| Total non-current assets | 6,943.39 |
| 2 Current assets | |
| Inventories | 0.00 |
| Current financial asset | |
| Current investments | 0.00 |

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|---|--|-----------|
| | Trade receivables, current | 0.00 |
| | Cash and cash equivalents | 9.35 |
| | Bank balance other than cash and cash equivalents | 18.21 |
| | Loans, current | 0.00 |
| | Other current financial assets | 4.06 |
| | Total current financial assets | 31.62 |
| | Current tax assets (net) | 0.00 |
| | Other current assets | 3,761.37 |
| | Total current assets | 3,792.99 |
| 3 | Non-current assets classified as held for sale | |
| 4 | Regulatory deferral account debit balances and related deferred tax Assets | |
| | Total assets | 10,736.38 |
| | Equity and liabilities | |
| 1 | Equity | |
| | Equity attributable to owners of parent | |
| | Equity share capital | 4,135.01 |
| | Other equity | (479.95) |
| | Total equity attributable to owners of parent | 3,655.06 |
| | Non controlling interest | |
| | Total equity | 3,655.06 |
| 2 | Liabilities | |
| | Non-current liabilities | |
| | Non-current financial liabilities | |
| | Borrowings, non-current | 28.00 |
| | Trade payables, non-current | |
| | (A) Total outstanding dues of micro enterprises and small enterprises | 0.00 |
| | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 0.00 |
| | Total Trade payable | 0.00 |
| | Other non-current financial liabilities | 0.00 |
| | Total non-current financial liabilities | 28.00 |
| | Provisions, non-current | 1.15 |
| | Deferred tax liabilities (net) | 0.00 |
| | Deferred government grants, Non-current | 0.00 |

| | | |
|---|--|-----------|
| | Other non-current liabilities | 0.00 |
| | Total non-current liabilities | 29.15 |
| | Current liabilities | |
| | Current financial liabilities | |
| | Borrowings, current | 3,406.25 |
| | Trade payables, current | |
| | (A) Total outstanding dues of micro enterprises and small enterprises | 0.00 |
| | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 7.57 |
| | Total Trade payable | 7.57 |
| | Other current financial liabilities | 247.83 |
| | Total current financial liabilities | 3,661.65 |
| | Other current liabilities | 2,692.40 |
| | Provisions, current | 3.45 |
| | Current tax liabilities (Net) | 694.67 |
| | Deferred government grants, Current | 0.00 |
| | Total current liabilities | 7,052.17 |
| 3 | Liabilities directly associated with assets in disposal group classified as held for sale | 0.00 |
| 4 | Regulatory deferral account credit balances and related deferred tax liability | 0.00 |
| | Total liabilities | 7,081.32 |
| | Total equity and liabilities | 10,736.38 |
| | Disclosure of notes on assets and liabilities | |

Cash flow statement indirect

Amount in (Lakhs)

| | Particulars | Half Year ended (dd-mm-yyyy) |
|---------------|--|------------------------------|
| | Date of start of reporting period | 01-04-2025 |
| | Date of end of reporting period | 30-09-2025 |
| | Whether results are audited or unaudited | Unaudited |
| | Nature of report standalone or consolidated | Consolidated |
| Part I | Blue color marked fields are non-mandatory. | |
| 1 | Statement of cash flows | |
| | Cash flows from used in operating activities | |
| | Profit before tax | (54.96) |
| 2 | Adjustments for reconcile profit (loss) | |
| | Adjustments for finance costs | 0.07 |
| | Adjustments for decrease (increase) in inventories | 0.00 |
| | Adjustments for decrease (increase) in trade receivables, current | 0.00 |
| | Adjustments for decrease (increase) in trade receivables, non-current | 0.00 |
| | Adjustments for decrease (increase) in other current assets | (197.77) |
| | Adjustments for decrease (increase) in other non-current assets | (218.43) |
| | Adjustments for other financial assets, non-current | 0.00 |
| | Adjustments for other financial assets, current | 0.00 |
| | Adjustments for other bank balances | 0.00 |
| | Adjustments for increase (decrease) in trade payables, current | 150.67 |
| | Adjustments for increase (decrease) in trade payables, non-current | 0.00 |
| | Adjustments for increase (decrease) in other current liabilities | 0.00 |
| | Adjustments for increase (decrease) in other non-current liabilities | 0.00 |
| | Adjustments for depreciation and amortisation expense | 0.00 |
| | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss | 0.00 |
| | Adjustments for provisions, current | 0.00 |

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|---|-----------------|
| Adjustments for provisions, non-current | 0.00 |
| Adjustments for other financial liabilities, current | 0.12 |
| Adjustments for other financial liabilities, non-current | 0.00 |
| Adjustments for unrealised foreign exchange losses gains | 0.00 |
| Adjustments for dividend income | 0.00 |
| Adjustments for interest income | 0.00 |
| Adjustments for share-based payments | 0.00 |
| Adjustments for fair value losses (gains) | 0.00 |
| Adjustments for undistributed profits of associates | 0.00 |
| Other adjustments for which cash effects are investing or financing cash flow | 0.00 |
| Other adjustments to reconcile profit (loss) | 0.00 |
| Other adjustments for non-cash items | 0.00 |
| Share of profit and loss from partnership firm or association of persons or limited liability partnerships | 0.00 |
| Total adjustments for reconcile profit (loss) | (265.34) |
| Net cash flows from (used in) operations | (320.30) |
| Dividends received | 0.00 |
| Interest paid | 0.00 |
| Interest received | 0.00 |
| Income taxes paid (refund) | 0.00 |
| Other inflows (outflows) of cash | 0.00 |
| Net cash flows from (used in) operating activities | (320.30) |
| 3 Cash flows from used in investing activities | |
| Cash flows from losing control of subsidiaries or other businesses | 0.00 |
| Cash flows used in obtaining control of subsidiaries or other businesses | 0.00 |
| Other cash receipts from sales of equity or debt instruments of other entities | 51.30 |
| Other cash payments to acquire equity or debt instruments of other entities | 0.00 |
| Other cash receipts from sales of interests in joint ventures | 0.00 |
| Other cash payments to acquire interests in joint ventures | 0.00 |
| Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0.00 |
| Cash payment for investment in partnership firm or association of persons or limited liability partnerships | 0.00 |
| Proceeds from sales of property, plant and equipment | 0.00 |

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|----------|---|--------------|
| | Purchase of property, plant and equipment | 0.00 |
| | Proceeds from sales of investment property | 0.00 |
| | Purchase of investment property | 0.00 |
| | Proceeds from sales of intangible assets | 0.00 |
| | Purchase of intangible assets | 0.00 |
| | Proceeds from sales of intangible assets under development | 0.00 |
| | Purchase of intangible assets under development | 0.00 |
| | Proceeds from sales of goodwill | 0.00 |
| | Purchase of goodwill | 0.00 |
| | Proceeds from biological assets other than bearer plants | 0.00 |
| | Purchase of biological assets other than bearer plants | 0.00 |
| | Proceeds from government grants | 0.00 |
| | Proceeds from sales of other long-term assets | 0.00 |
| | Purchase of other long-term assets | 0.00 |
| | Cash advances and loans made to other parties | 0.00 |
| | Cash receipts from repayment of advances and loans made to other parties | 0.00 |
| | Cash payments for future contracts, forward contracts, option contracts and swap contracts | 0.00 |
| | Cash receipts from future contracts, forward contracts, option contracts and swap contracts | 0.00 |
| | Dividends received | 0.00 |
| | Interest received | 0.00 |
| | Income taxes paid (refund) | 0.00 |
| | Other inflows (outflows) of cash | 0.00 |
| | Net cash flows from (used in) investing activities | 51.30 |
| 4 | Cash flows from used in financing activities | |
| | Proceeds from changes in ownership interests in subsidiaries | 0.00 |
| | Payments from changes in ownership interests in subsidiaries | 0.00 |
| | Proceeds from issuing shares | 0.00 |
| | Proceeds from issuing other equity instruments | 0.00 |
| | Payments to acquire or redeem entity's shares | 0.00 |
| | Payments of other equity instruments | 0.00 |
| | Proceeds from exercise of stock options | 0.00 |
| | Proceeds from issuing debentures notes bonds etc | 0.00 |

| | | |
|----------|--|---------------|
| | Proceeds from borrowings | 271.94 |
| | Repayments of borrowings | 0.00 |
| | Payments of lease liabilities | 0.00 |
| | Dividends paid | 0.00 |
| | Interest paid | 0.07 |
| | Income taxes paid (refund) | 0.00 |
| | Other inflows (outflows) of cash | (0.35) |
| | Net cash flows from (used in) financing activities | 271.52 |
| | Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 2.52 |
| 5 | Effect of exchange rate changes on cash and cash equivalents | |
| | Effect of exchange rate changes on cash and cash equivalents | 0.00 |
| | Net increase (decrease) in cash and cash equivalents | 2.52 |
| | Cash and cash equivalents cash flow statement at beginning of period | 25.04 |
| | Cash and cash equivalents cash flow statement at end of period | 27.56 |

Details of Impact of Audit Qualification

| Whether results are audited or unaudited | | Unaudited | |
|---|-----------------------------|--|------------------------|
| Declaration of unmodified opinion or statement on impact of audit qualification | | Declaration of unmodified opinion | |
| Auditor's opinion | | | |
| Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results | | true | |
| Sr.No | Audit firm's name | Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI | Certificate valid upto |
| 1 | R Sundararajan & Associates | true | 31-03-2028 |

Audit qualification

| Sr. | Details of Audit Qualification | Type of Audit Qualification | Frequency of qualification | For Audit Qualification(s) where the impact is quantified by the auditor | For Audit Qualification(s) where the impact is not quantified by the auditor | | |
|----------------------|--------------------------------|-----------------------------|----------------------------|--|--|---|--|
| | | | | Management's Views | (i) Management's estimation on the impact of audit qualification | (ii) If management is unable to estimate the impact, reasons for the same | Auditors Comments on (i) or (ii) above |
| No records available | | | | | | | |