**Through Online Filing**
**Ref No: AIL/CS/2025-26/09**

**Date: Friday, May 23, 2025**

**To,**
**The Manager - Listing Department,**
**National Stock Exchange of India Limited**
Exchange Plaza, C-1, Block —G,
Bandra Kurla Complex, Bandra (East),
Mumbai- 400051

**Symbol: ACTIVEINFR (Series: SM)** **ISIN: INE0KLO01025**

**Subject : Outcome of the 01st Meeting of the Board of Directors of the Company of Financial Year 2025-2026 held on Friday, 23rd day of May, 2025. Disclosure pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).**

Dear Sir / Madam,

With reference to the captioned subject above and our letter Ref. AIL/CS/2025-26/07 dated 19th May 2025, the 01st meeting of the Board of Directors of the Company of Financial Year 2025-2026 was held through permitted Audio Visual means today on 23rd May, 2025.

1. **The Board of Directors of the Company has noted, considered, accepted and approved the following:-**

   i. The Audited Financial Statements (Standalone & Consolidated) of the Company for the Financial Year ended 31st March, 2025, duly reviewed and recommended by the Audit Committee of the Company subject to consideration and/or adoption by the Members at the ensuing Eighteenth (18th) Annual General Meeting of the Company.

   ii. Audited Financial Results together with Audited Statement of Assets and Liabilities (Standalone & Consolidated) of the Company for the Fourth Quarter (Q-4) / Half-Year (H-2) / Financial Year ended 31st March, 2025 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as reviewed and recommended by the Audit Committee.

   In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) Audited Financial Results and Statement of Assets and Liabilities (Standalone & Consolidated) of the Company for the Fourth Quarter (Q-4) / Half-Year (H- 2) / Financial Year ended 31st March,

2025 together with the Report of the Statutory Auditors and Declaration on Unmodified Opinion of the Company, are enclosed herewith. The above financial results are also made available on the Company's website: https://activeinfra.in/

Further Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, NSE Circular No. NSE/CML/2025/02 dated January 02, 2025, please find enclosed the Integrated Filing (Financial) for quarter ended 31st March, 2025 comprising of:

a) The audited Financial Results along with the Independent Auditor Report of the Statutory Auditors of the Company, for the quarter ended 31st March, 2025, approved by the Board of Directors, at their meeting held on 23rd May, 2025 are attached herewith as **Annexure - III**. The above financial results are also made available on the Company's website: https://activeinfra.in/ .

b) Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.: **Applicable**.

c) Format for disclosing outstanding default on Loans and Debt Securities: **Not Applicable as there is no default.**

d) Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Applicable**, will be filed along with XBRL for Integrated Filing - Financial results.

e) Statement on Impact of Audit Qualifications (For Audit Report with modified opinion) submitted along-with Annual Audited Financial Results (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable.**

f) Declaration confirming that the Statutory Auditors have issued an unmodified opinion on the financial results for the financial year ended March 31, 2025, in accordance with Regulation 33(3)(d) of the SEBI (LODR) Regulations**- Attached.**

iii. The Board considered and took on record the Draft Auditors' Report in respect of Audited Financial Statements of the Company for the Financial Year 2024-25 ended on 31st March, 2025.

iv. The Board of Directors have considered and recommended, a final dividend of Re. 1 [Rupee One Only] per equity share of face value of Rs. 5/- (Rupees Five) each i.e @20% on the equity shares in the capital of the Company for the financial year 2024-2025 ended 31st March 2025, subject to the approval of the Shareholders (Members) of the Company at the ensuing Eighteenth (18th) Annual General Meeting of the Company.

2. **The Board of Directors of the Company, amongst others, has considered, noted and/or Approved the following:-**

(a) the appointment of M/S. V.K. Surana & Co., Chartered Accountants Nagpur (ICAI Firm Registration No. 110634W) as the "Statutory Auditors" of the Company for the first fixed term of five (5) years till the conclusion of 23rd Annual General Meeting of the Company to be held for the Financial Year 2029-2030.

(b) Appointment of M/S Deshpande Bhalerao and Pashine, Chartered Accountants, (FRN: 139844W) as the Internal Auditor of the Company for the financial year 2025-2026 ending 31st March, 2026.

(c) Appointment of CS. Riddhita Agrawal, Company Secretary in Practice, Mumbai (Membership No. FCS 10054 & Certificate of Practice No. 12917 & Peer Review Certificate No. 1838/2022), as the Secretarial Auditors of the Company for the first fixed term of five (5) years till the conclusion of 23rd Annual General Meeting of the Company to be held for the Financial Year 2029-2030 to align with the provisions of Regulation 24A of SEBI (LODR) Regulations 2015 as amended by the SEBI (LODR) (Third Amendment) Regulations, 2024.

(d) Appointment of CS. Riddhita Agrawal, Company Secretary in Practice, Mumbai (Membership No. FCS 10054 & Certificate of Practice No. 12917 & Peer Review Certificate No. 1838/2022 as the Scrutinizer to conduct, monitor the e-voting process for the ensuing Eighteenth (18th) Annual General Meeting of the Members of the Company.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III and SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 ie : Brief profile of the Appointee (Auditors) is attached as **Annexure II.**

3. **The Board of Directors of the Company has also duly noted, considered, reviewed and Approved the following:-**

(a) Board's Report, together with its annexure/s and attachment/s, including the Management Discussion & Analysis, Corporate Governance Report, to be placed before the Eighteenth (18th) Annual General Meeting (AGM) of the Members of the Company for their adoption (approval) thereof;

(b) Notice convening, the Eighteenth (18th) AGM of the Members of the Company;

Accordingly, the ensuing Eighteenth (18th) AGM of the Members of the Company will be held on Friday, the 25th day of July, 2025 through Video Conferencing ("VC") or Other Audio-Visual Means ("OAVM");

(c) the book closure date/s for the Eighteenth (18th) AGM and Payment of Final Dividend, if approved by the Members of the Company at the Eighteenth (18th) Annual General Meeting.

The Register of Members, Share Transfer Books, Demat Records and Register of Beneficiaries through NSDL and CDSIL will remain closed from Saturday, the 12th July, 2025 to Friday, 25th day of July, 2025 (both days inclusive).

In accordance with Regulation 42 of the SEB1 (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above Book Closure Date/s for the Eighteenth (18th) AGM and Payment of Final Dividend if approved by the Members of the Company be noted;

(d) the Cut-off date for remote e-voting relating to ensuing Eighteenth (18th) AGM, is fixed as Friday, the 18th July, 2025.

(e) The Record date for payment of Final Dividend (subject to approval of shareholders) is fixed as Friday, the 11th July, 2025.

A separate communication containing an intimation of book closure date/s pursuant to Regulation 42 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) is attached as an **Annexure-I**

**4. The Board of Directors of the Company, has also duly noted, considered, reviewed, approved and recommended the following agenda item/s, for the approval of the members of the Company, at the ensuing Eighteenth (18th) Annual General Meeting (AGM) of the Company, namely:-**

(a) To continue Mr. Nitesh Vinaykumar Sanklecha (DIN: 03532145) as an (Executive, Non-Independent) Director of the Company, liable to retire by rotation, pursuant to sub-section (6) of section 152 of the Companies Act, 2013.

In this context, we do hereby confirm that the appointee namely Mr. Nitesh Vinaykumar Sanklecha (DIN: 03532145) as an (Executive, Non-Independent) Director, has not been debarred from holding the office of a Director of any Company by virtue of any Order of the SEBI or of any other authority and do not have any inter-se relationship with any other Director/s, Key managerial Personnel, Management and Promoters of the Company.

The brief profile of the Director/s seeking appointment / re-appointment at the ensuing **Eighteenth (18th)** AGM of the Shareholders (Members) of the Company is also enclosed as **Annexure -II**.

(b) Re-appointment of Ms. Asha Sampath **(**DIN: 02160962), as an Independent Director of the Company for the Second fixed term of five (5) years who shall hold office from

the conclusion of the 18th Annual General Meeting to be held for the Financial year ended 31st March, 2025 till the conclusion of the 23rd Annual General Meeting to be held for the Financial year ended 31st March, 2030.

(c) Appointment of M/S. V.K. Surana & Co., Chartered Accountants Nagpur (ICAI Firm Registration No. 110634W) as the "Statutory Auditors" of the Company for the first fixed term of five (5) years till the conclusion of 23rd Annual General Meeting of the Company to be held for the Financial Year 2029-2030.

(d) Appointment of CS. Riddhita Agrawal, Company Secretary in Practice, Mumbai (Membership No. FCS 10054 & Certificate of Practice No. 12917 & Peer Review Certificate No. 1838/2022), as the Secretarial Auditors of the Company for the first fixed term of five (5) years till the conclusion of 23rd Annual General Meeting of the Company to be held for the Financial Year 2029-2030 to align with the provisions of Regulation 24A of SEBI (LODR) Regulations 2015 as amended by the SEBI (LODR) (Third Amendment) Regulations, 2024.

Please be noted that the Meeting No. 1 of Financial Year 2025-2026 of the Board of Directors of the Company was commenced at 16.30 Hrs and concluded at 19.30 Hrs on Friday, the 23rd May, 2025.

It is requested to take the above information on your records.

Thanking you.
Yours faithfully,
**For ACTIVE INFRASTRUCTURES LIMITED**

Nitesh Vinaykumar Sanklecha

Digitally signed by Nitesh Vinaykumar Sanklecha
Date: 2025.05.23 19:42:01 +05'30'

**NITESH SANKLECHA**
**MANAGING DIRECTOR**
**(DIN: 03532145)**

**Annexure – I**

**Through Online Filing**
**Ref No: AIL/CS/2025-26/10**

**Friday, May 23, 2025**

**To,**
**The Manager - Listing Department,**
**National Stock Exchange of India Limited**
Exchange Plaza, C-1, Block —G,
Bandra Kurla Complex, Bandra (East),
Mumbai- 400051
**Symbol: ACTIVEINFR** **ISIN: INE0KLO01025**

**Subject : Intimation of Book Closure — Disclosure pursuant to Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).**

Dear Sir/Madam,

This is in continuation to our Letter dated 23rd May 2025 regarding Outcome of the Board Meeting held on Friday, the 23rd May 2025 through permitted Audio Visual means.

In this context, we wish to inform you that pursuant to Regulation 42 of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended),

(i) for the purpose of the **Eighteenth (18th)** Annual General Meeting and for the said payment of Final Dividend (if declared); The Record date for payment of Dividend (subject to approval of shareholders) is fixed as Friday, the 11th July, 2025..

(ii) the Register of Member and Share Transfer Books of the Company will remain closed from Saturday, the 12th July, 2025 to Friday, 25th day of July, 2025 (both days inclusive).

| Symbol | Type of security | Record Date | Purpose |
|---|---|---|---|
| ***ACTIVEINFR*** | **EQUITY** | Friday, 11th day of July, 2025. | The Record date for payment of Final Dividend (subject to approval of shareholders) is fixed as Friday, the 11th July, 2025 (If Declared) at the ensuing **Eighteenth (18th)** Annual General Meeting of the Company). |

| Symbol | Type of security | Book Closure both days inclusive | | Purpose |
|---|---|---|---|---|
| | | From | To | |
| ***ACTIVEINFR*** | **EQUITY** | Saturday, 12th day of July, 2025. | Friday, 25th day of July, 2025. | The Register of Members and Share Transfer Books of the Company will remain closed from Saturday, 12th day of July, 2025 to Friday, 25th day of July, 2025 (both days inclusive) for the purpose of Payment of Final Dividend (If Declared) at the ensuing **Eighteenth (18th)** Annual General Meeting of the Company). |

You are therefore, kindly requested to place the aforesaid information on records and do the needful. Meantime, kindly acknowledge the receipt.
Thanking you.

**For ACTIVE INFRASTRUCTURES LIMITED**

Nitesh Vinaykumar Sanklecha

Digitally signed by Nitesh Vinaykumar Sanklecha
Date: 2025.05.23 19:42:24 +05'30'

**NITESH SANKLECHA**
**MANAGING DIRECTOR**
**(DIN: 03532145)**

## Annexure – II

**Details of the directors seeking appointment/re-appointment in the 18th Annual General Meeting is as follows:-**

| | |
|---|---|
| **Name of the Director** | **Mr. Nitesh Vinaykumar Sanklecha** |
| **DIN (Director Identification Number)** | 03532145 |
| **Date of Birth** | 01st July, 1979 |
| **Date of Appointment as Director** | 01st June, 2024 |
| **Nationality** | Indian |
| **Qualifications** | B. Com, CA, PhD (Commerce and Management) |
| **Brief Profile** | Mr. Nitesh Sanklecha, is the Managing Director of our Company. He holds a bachelor's degree in Commerce from Nagpur University and a Ph.D. in Commerce and Management from Rashtrasant Tukadoji Maharaj Nagpur University. He has also completed C.A from the Institute of Chartered Accountants of India. He has been on the Board of our Company since June 1, 2024. He had given consulations to Raisoni Group of Institutions, Nagpur for 17 years wherein he took up roles in Construction Project Management, Stores Management, Procurement Management and Accounts Management among others. He was also involved in the completion of various projects such as schools, college buildings, hostels, institutes and residential projects in Nagpur, Pune, Saikheda, Amravati etc. |
| **Expertise in Specific Functional Area** | Expertise in Administration and Management of the Companies Affairs |
| **Number of Shares held in the Company** | NIL |
| **List of the Directorship held in other companies** | 1. Shradha Infraprojects Limited<br>2. Achievers Ventures Private Limited<br>3. Gaya Railway Infra Private Limited<br>4. SGR Ventures Private Limited |
| **Chairman / Member in the Committees of Board of other Companies in which he/she is the Director** | NIL |

| | |
|---|---|
| **Disclosure of relationship between directors (inter-se)** | Not related to any Director, Manager or other Key Managerial Personnel of the Company |

**Annexure – II**

**Details of the directors seeking appointment/re-appointment in the 18th Annual General Meeting is as follows:-**

| **Name of the Director** | **Ms. Asha Sampath** |
|---|---|
| **DIN (Director Identification Number)** | 02160962 |
| **Date of Birth** | 13th May, 1965 |
| **Date of Appointment as an Independent Director** | 11th November, 2020 |
| **Nationality** | Indian |
| **Qualifications** | B.Com, CA, CS |
| **Brief Profile** | Ms. Asha Sampath, is a Chairperson and Non-Executive, Independent Director of our Company. She holds a bachelor's degree in Commerce from Bangalore University and has completed the 'Digital Transformation' programme from Indian School of Business. She has been on the Board of the Company since November 11, 2020. Asha is a Fellow of the Institute of Chartered Accountants of India and as Associate of the Institute of Company Secretaries of India. She has over 25 years of experience in executive leadership and board roles across sectors and international geographic regions in B2B manufacturing and holds an ESG Certification from the Institute of Directors. She runs Brand Horizon, a marquee Brand Consulting firm and is currently serving as a Director in Shradha Infraprojects Limited and Globalspace Technologies Limited. She has also previously has served as the Managing Director of Endeka Ceramics India Private Limited, as the Independent Director at Toyota Financial Services India Limited, as General Manager for startup projects in India and Indonesia and was the Finance Controller and Company Secretary at Johnson Matthey among various other roles. |

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|---|---|
| **Expertise in Specific Functional Area** | Expertise in Administration and Management of the Companies Affairs. |
| **Number of Shares held in the Company** | NIL |
| **List of the Directorship held in other companies** | 1. Shradha Infraprojects Limited<br>2. Globalspace Technologies |
| **Chairman / Member in the Committees of Board of other Companies in which he/she is the Director** | NIL |
| **Disclosure of relationship between directors (inter-se)** | Not related to any Director, Manager or other Key Managerial Personnel of the Company |

**Annexure –II**

**Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III and SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024:**

I. **Brief profile of the Appointee - CS Riddhita Agrawal, Company Secretary in Practice, Mumbai as the Secretarial Auditors of the Company for the first fixed term of five (5) years till the conclusion of 23rd Annual General Meeting of the Company to be held for the Financial Year 2029-2030 is as follows;-**

| Sr..No | Particulars | Disclosure |
|---|---|---|
| 01 | **Name of Secretarial Auditor** | CS. Riddhita Agrawal, Company Secretary in Practice, Mumbai (Membership No. FCS 10054 & Certificate of Practice No. 12917 & Peer Review Certificate No. 1838/2022), |
| 02 | **Reason for change** | Re-appointment as the Secretarial Auditor of the Company. |
| 03 | **Date & Term of re-appointment** | For the first fixed term of five (5) years till the conclusion of 23rd Annual General Meeting of the Company to be held for the Financial Year 2029-2030 to align with the provisions of Regulation 24A of SEBI (LODR) Regulations, 2015 as amended by the SEBI (LODR) (Third Amendment) Regulations 2024. |
| 04 | **Brief Profile** | She is a qualified Company Secretary with more than ten years of professional experience. Her expertise lies in the matter |

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| | | pertaining to Corporate Laws and compliance related to SEBI Regulations. Further she is well versed in corporate compliance and assist in corporate restricting, providing secure legal solutions for her corporate clients. |

## Annexure – II

**Brief profile of the Appointee - M/S Deshpande Bhalerao and Pashine, Chartered Accountants, (FRN: 139844W) as the Internal Auditor of the Company for the financial year 2025- 2026 ending 31st March, 2026 is as follows:-**

| Sr..No | Particulars | Disclosure |
|---|---|---|
| 01 | **Name of Internal Auditor** | M/S Deshpande Bhalerao and Pashine, Chartered Accountants, (FRN: 139844W) |
| 02 | **Reason for change** | Appointment as the Internal Auditor of the Company. |
| 03 | **Date & Term of appointment** | M/S Deshpande Bhalerao and Pashine, Chartered Accountants, (FRN: 139844W) appointed as the Internal Auditor of the Company on May 23, 2025 for a term of 1 (one) year for the Financial Year 2025-26. |
| 04 | **Brief Profile** | M/S Deshpande Bhalerao and Pashine, Chartered Accountants, (FRN: 139844W) is a well-known firm of Chartered Accountants having expertise of more than 10 Years in Auditing, Taxation, Management Consultancy, Corporate Advisory on Mergers & Acquisitions, Project Financing and Compliances of Company Law related matters. The firm consists of Three [03] partners and have it branch at Pune with Head Office at Plot No.4 Flat No.301, Sujata Mansion Pioneer Society, Nagpur-440022, India |

## Annexure – II

**II. Brief profile of the Appointee - M/s V. K. Surana & Co.; Chartered Accountants, Nagpur (ICAI Firm Registration No. 110634W) as the Statutory Auditor of the Company for the fixed term of five (5) years till the conclusion of 23rd Annual General Meeting of the Company to be held for the Financial Year 2029-2030 is as follows;-**

| Sr..No | Particulars | Disclosure |
|---|---|---|
| 01 | **Name of Statutory Auditor** | M/s V. K. Surana & Co.; Chartered Accountants, Nagpur (ICAI Firm Registration No. 110634W) |
| 02 | **Reason for change** | Appointment as the Statutory Auditor of the Company. |
| 03 | **Date & Term of appointment** | M/s V. K. Surana & Co.; Chartered Accountants, Nagpur (ICAI Firm Registration No. 110634W) appointed as the Statutory Auditor of the Company on May 23, 2025 for the fixed term of five (5) years till the conclusion of 23rd Annual General Meeting of the Company to be held for the Financial Year 2029-2030. |
| 04 | **Brief Profile** | V. K. Surana & Co. is a well-established firm of Chartered Accountants based in Nagpur, Maharashtra. Founded in 1965, the firm is registered under the Indian Partnership Act and is peer-reviewed by the Institute of Chartered Accountants of India (ICAI). With over six decades of experience, it offers a comprehensive range of business solutions under one roof, including auditing, accounting, taxation, financial consultancy, International Trade Law advisory, Business Process Outsourcing, Forensic Audit and Investigation and other specialized business advisory services.<br>It is committed to delivering quality, efficiency, and professionalism in every engagement. The firm believes in building long-term partnerships with clients by taking ownership and responsibility in all assignments. The firm's approach is rooted in strong client collaboration, aiming to exceed expectations and provide reliable solutions tailored to each business's needs.<br>The firm's audit services are robust and |

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| | | wide-ranging, specialized audits such as due diligence, compliance audits, management and productivity audits, and concurrent audits. These services ensure that clients maintain financial transparency, comply with legal requirements, and improve operational efficiency.<br>The firm is supported by a team of qualified and experienced employees and associates. Their office is equipped with modern infrastructure, including high-speed internet and computer systems, to facilitate seamless service delivery.<br>Their commitment to excellence, backed by decades of experience and a client-focused approach, makes them a trusted auditing and consultancy partner for businesses of all scales. |

**Friday, 23rd May 2025**

**To,**
**The Manager - Listing Department,**
**National Stock Exchange of India Limited**
Exchange Plaza, C-1, Block —G,
Bandra Kurla Complex, Bandra (East),
Mumbai- 400051

**Symbol: ACTIVEINFR** **ISIN: INE0KL001025**

**Subject : Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchanges Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended).**

Dear Sir / Madam,

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and pursuant to the SEBI Circular bearing No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we do hereby confirm and declare that M/s. V.S. Jakhotiya & Co. Chartered Accountants, Nagpur (Firm Registration No.: 118139W), Statutory Auditors of the Company, have issued the **Audit Report with Unmodified Opinion,** in respect of Financial Statements of the Company, for the Fourth Quarter and Year ended on 31st March, 2025 duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting/s held on Friday, 23rd May 2025.

You are requested to take the same on records.

Thanking you.

Yours Faithfully,

**For ACTIVE INFRASTRUCTURES LIMITED**

**NITESH SANKLECHA**
**MANAGING DIRECTOR**
**(DIN: 03532145)**
Add: Flat No G- 501, Majestic Heights Hill Road, Shivaji Nagar, Shankar Nagar, S.O Nagpur Maharashtra India 440010

**GAUTAM RAMESH JAIN**
**CHIEF FINANCIAL OFFICER**
**(PAN: AOKPJ4286M)**
Add: Vaibhav Apartment (Mohta Building) behind amardeep Cinema ladpura,anaj bazar, itwari, Nagpur- 440002, Maharashtra, India

**Independent Auditor's Report on the Audit of Standalone Financial Results for the half year ended and for the year ended March 31, 2025 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 of
**Active Infrastructures Limited**
**(Formerly Known As: Active Infrastructures Private Limited)**
Nagpur, Maharashtra

**Report on the audit of the Financial Results**

**Opinion**

We have audited the accompanying statement of Standalone Annual Financial Results of Active Infrastructures Limited (Formerly Known As: Active Infrastructures Private Limited) (hereinafter referred to as the "Company") for the half year ended and for the year ended March 31st, 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ("Listing Regulations").
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

**i.** is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

**ii.** gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the three months and year ended March 31, 2025.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

**Managements and Board of Directors' Responsibilities for the Standalone Financial Results**

This Statement, which is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the company and other financial information in accordance with the applicable Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

  Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

  We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

  We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matter**

a) The standalone annual financial results include the results for the half year ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the audited year to date figures up to the half of the current financial year. Our opinion on the Audit of the Standalone Financial Results for the year ended 31st March, 2025 is not modified in respect of this matter.

V S Jakhotiya & Co.
Chartered Accountants
FRN: 118139 W

Mukesh Anil Zanwar
Partner
Membership No:158254

UDIN: 25158254BMIXXE1088

Nagpur, 23rd May, 2025

**ACTIVE INFRASTRUCTURES LIMITED**
**(Formerly Active Infrastructures Private Limited)**
**CIN:L45200MH2007PLC174506**

**Registered office : Riaan Tower 10th floor, Mangalwari road, Sadar Bazar (Nagpur), Nagpur, Maharashtra, India, 440001**

**Audited Standalone Financial Result for Half year and Year ended 31 March 2025**

**(₹ in Lakhs except for per share data)**

| Sr No. | PARTICULARS | Half Year Ended | | | Year Ended | |
|---|---|---|---|---|---|---|
| | | March 31st, 2025 | September 30th, 2024 | March 31st, 2024 | March 31st, 2025 | March 31st, 2024 |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| I | Revenue from operations | 1,484.50 | 2,122.52 | 2,007.96 | 3,607.02 | 5,885.86 |
| II | Other Income | 42.47 | 13.61 | 12.19 | 56.08 | 15.44 |
| III | **Total Income (I+II)** | **1,526.97** | **2,136.13** | **2,020.15** | **3,663.10** | **5,901.29** |
| IV | **Expenses** | | | | | |
| | a) Cost of goods sold or services rendered | 1,232.55 | 1,614.98 | 1,629.19 | 2,847.53 | 4,837.74 |
| | b) Employees benefits expense | 12.15 | 2.65 | - | 14.80 | - |
| | c) Finance Cost | 10.74 | 0.20 | 11.44 | 10.93 | 11.44 |
| | d) Depreciation and amortisation expense | 0.06 | - | - | 0.06 | - |
| | e) Other expenses | 21.82 | 16.26 | 21.21 | 38.08 | 24.51 |
| | **Total expenses (IV)** | **1,277.32** | **1,634.08** | **1,661.84** | **2,911.40** | **4,873.68** |
| V | **Profit/ (loss) before tax (III-IV)** | **249.65** | **502.05** | **358.31** | **751.70** | **1,027.61** |
| VI | **Tax expense** | | | | | |
| | a) Current Tax | 65.58 | 129.15 | 97.46 | 194.72 | 266.10 |
| | b) Deferred Tax | 0.01 | - | 0.01 | 0.01 | 0.01 |
| | c) Earlier year tax | -11.78 | - | (0.15) | (11.78) | (0.15) |
| | **Total Tax Expense** | **53.81** | **129.15** | **97.31** | **182.96** | **265.95** |
| VII | **Profit/ (loss) for the period (V - VI)** | **195.84** | **372.90** | **261.00** | **568.74** | **761.66** |
| VIII | **Other comprehensive income** | | | | | |
| | A (i) Items that will not be reclassified to profit or loss: | - | - | - | - | - |
| | a) Revaluation of Listed Equity Instruments | - | | - | - | |
| | b) Actual gain on sale of equity instruments | - | | - | - | |
| | Less: Gain already booked in earlier period | - | | - | - | |
| | c) Actuarial gain / (loss) Remeasurement of Defined benefit obligations | - | | - | - | |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - |
| | (iii) Deferred tax relating to items that will not be reclassified to profit or loss | - | | - | - | |
| | B (i) Items that will be reclassified to profit or loss | - | - | - | - | - |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - |
| | **Total Other Comprehensive Income for the period** | **-** | **-** | **-** | **-** | **-** |
| | **Total Comprehensive Income for the period (VII+VIII)** | **195.84** | **372.90** | **261.00** | **568.74** | **761.66** |
| | Paid-up Equity Share Capital-Per Value Rs. 5/- each | 750.75 | 535.74 | 535.74 | 750.75 | 535.74 |
| | Par value per share | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| | Other Equity | - | - | - | 9,888.68 | 2,045.86 |
| | **Earnings per Share in Rupees (Rs. 5/- each)*** | | | | | |
| | a) Basic EPS | **1.82** | **3.48** | **2.44** | **5.27** | **7.11** |
| | b) Diluted EPS | **1.82** | **3.48** | **2.44** | **5.27** | **7.11** |

ACTIVE INFRASTRUCTURES LIMITED

**ACTIVE INFRASTRUCTURES LIMITED**
**(Formerly Active Infrastructures Private Limited)**
**CIN:L45200MH2007PLC174506**

**Registered office : Riaan Tower 10th floor, Mangalwari road, Sadar Bazar (Nagpur), Nagpur, Maharashtra, India, 440001**

**Audited Standalone Financial Result for Half year and Year ended 31 March 2025**

* EPS is not annualised for the Half year ended 31st March 2025, 30th September 2024 and 31st March 2024

1. The above Audited Standalone financial results for the half year and year ended on March 31st, 2025 are reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 23rd May,2025 and concluded on 23rd May 2025. The Statutory Auditors of the Company have conducted Audit of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued a unmodified opinion on Standalone results.

2. The Standalone financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, as amended from time to time.

3. The Shareholders of Company had approved a final dividend of Rs.1.75 Paise [One Rupee Seventy- five Paisa Only] per equity share of face value of Rs. 5/- (Rupees Five) each i.e @35% on the equity shares in the capital of the Company for the financial year 2023-2024 ended 31st March 2024 at the Annual General meeting held on 25th July 2024.The Final Dividend was paid on 26th, July 2024.

4. The Company has allotted 4300200 Shares at a price of Rs 181 /- per Equity Share (including a Share Premium of Rs. 176/- per Equity Share) on March 26th 2025 to the shareholders who had subscribed the shares in the Initial Public Offer through Book Building Process.

5. The Board of Directors has recommended a Final Dividend of Rs. 1 /- (One rupees) per Equity Share of Face Value of Rs. 5/- (Rupees Five) each i.e. 20% on the Equity Shares in the capital of the Company for the Financial Year 2024-25 ended 31st March 2025 subject to approval of shareholders.

6. The results for the half year ended and for the year ended 31st March, 2025, are available on the NSE emerge platform (URL:https://www.nseindia.com) and on the Company's website (URL: https://activeinfra.in/)

**For Active Infrastructures Limited**
**(Formerly Known as Active Infrastructures Private Limited)**

Certified true

**Mr. Nitesh Sanklecha**
**Managing Director**
**DIN No. 03532145**
**Nagpur 23rd May ,2025**

ACTIVE INFRASTRUCTURES LIMITED

**ACTIVE INFRASTRUCTURES LIMITED**
**(Formerly Active Infrastructures Private Limited)**
**CIN:L45200MH2007PLC174506**
**Audited Standalone Balance Sheet As at 31st March, 2025**

(₹ in Lakhs)

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| **I. ASSETS** | | |
| **A. Non-current assets** | | |
| (a) Property, plant and equipment | 67.47 | 84.71 |
| (b) Intangible Assets | 0.07 | - |
| (c) Financial assets | | |
| (i) Investments | 355.64 | 355.38 |
| (ii) Other Financial assets | 1.86 | 1.23 |
| (d) Deferred Tax Assets (Net) | - | 0.00 |
| **Total Non-current assets** | **425.04** | **441.32** |
| **B. Current assets** | | |
| (a) Inventories | 4,081.11 | 4,843.21 |
| (b) Financial Assets | | |
| (i) Trade receivables | 1,273.34 | 33.30 |
| (ii) Cash and cash equivalents | 6,094.74 | 3.08 |
| (iii) Bank Balance other than (ii) above | 33.29 | - |
| (iii) Loans | 355.94 | 253.72 |
| (c) Current tax assets (net) | 1.32 | 1.21 |
| (d) Other current assets | 36.69 | 7.98 |
| **Total Current assets** | **11,876.43** | **5,142.50** |
| **TOTAL ASSETS** | **12,301.47** | **5,583.82** |
| **II. EQUITY AND LIABILITIES** | | |
| **A. Equity** | | |
| (a) Equity share capital | 750.75 | 535.74 |
| (b) Other equity | 9,888.68 | 2,045.86 |
| **Total Equity** | **10,639.43** | **2,581.60** |
| **B. Liabilities** | | |
| **B.1 Non-current liabilities** | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | - | 31.63 |
| (ii) Retention Deposits | 11.63 | 47.26 |
| (b) Provisions | - | - |
| (i) Provision for Employee benefits | 1.83 | - |
| (c) Deferred tax liabilities (Net) | 0.01 | - |
| **Total Non-current liabilities** | **13.47** | **78.89** |
| **B.2 Current liabilities** | | |
| (a) Financial liabilities | | |
| (i) Borrowing | 698.02 | 2,698.20 |
| (ii) Trade payables: | | |
| (A) Total outstanding dues of micro enterprise and small enterprises | 291.71 | |
| (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 382.56 | 130.37 |
| (iii) Other financial liabilities | 134.40 | 8.99 |
| (b) Other current liabilities | 89.06 | 57.60 |
| (d) Current tax liabilities (Net) | 52.81 | 28.16 |
| **Total Current liabilities** | **1,648.57** | **2,923.33** |
| **Total liabilities** | **1,662.04** | **3,002.22** |
| **TOTAL EQUITY AND LIABILITIES** | **12,301.47** | **5,583.82** |

The disclosure is an extract of the audited Balance sheet as at March 31, 2025 and March 31, 2024 prepared in compliance with the Indian Accounting Standards (Ind-AS)

**For Active Infrastructures Limited**
**(Formerly Known as Active Infrastructures Private Limited)**

**Mr. Nitesh Sanklecha**
**Managing Director**
**DIN No. 03532145**
**Nagpur 23rd May ,2025**

ACTIVE INFRASTRUCTURES LIMITED

**ACTIVE INFRASTRUCTURES LIMITED**
**(Formerly Active Infrastructures Private Limited)**
**CIN:L45200MH2007PLC174506**
**Audited Standalone Statement of Cash Flow for the Year ended on 31st March, 2025**

(₹ in Lakhs)

| | Particulars | For the Year ended 31st March, 2025 | | For the Year ended 31st March, 2024 | |
|---|---|---|---|---|---|
| | | Amount Rs. | Amount Rs. | Amount Rs. | Amount Rs. |
| A) | **Cash Flow from Operating Activities** | | | | |
| | **Net Profit before Tax** | **751.70** | | **1,027.61** | |
| | **Adjustments for Non Cash Items:** | | | | |
| | Depreciation | 0.06 | | | |
| | Depreciation charged to Project Capital Work-in-Progress | 20.12 | | 23.66 | |
| | **Adjustment for cash flows of other activities:** | | | | |
| | Loss from LLP | 2.67 | | - | |
| | Balance written back | (0.86) | | - | |
| | Interest Income | (54.20) | | (15.44) | |
| | Finance Cost - Interest and other charges | 10.93 | | 11.44 | |
| | **Operating profit before working capital changes** | | **730.41** | | **1,047.27** |
| | **Adjustment for Working Capital Changes :** | | | | |
| | Changes in Inventories | 762.10 | | 3,112.70 | |
| | Changes in Trade Receivables | (1,240.04) | | 7.91 | |
| | Changes in Other Current Assets | (28.72) | | (6.40) | |
| | Changes in Bank Balances other than cash and cash equivalents | (33.29) | | - | |
| | Changes in Trade Payables | 544.76 | | (139.19) | |
| | Changes in other non current financial assets | (0.63) | | (0.26) | |
| | Changes in Other Current Liabilities | 31.46 | | (3.53) | |
| | Changes in other non-current liabilities | (33.80) | | 9.65 | |
| | Changes in other financial liabilities | 125.41 | | 1.19 | |
| | **Cash generated from operations** | **857.66** | | **4,029.33** | |
| | Direct Taxes | (158.41) | | (330.18) | |
| | Tax of Earlier years | - | | - | |
| | **Net Cash From Operating Activities (A)** | | **699.26** | | **3,699.14** |
| B) | **Cash Flow from Investing Activities** | | | | |
| | Loan given to subsidiary | (102.21) | | (37.77) | |
| | Purchase of Property, Plant and Equipments | (3.00) | | (1.39) | |
| | Purchase of Investment | (2.93) | | - | |
| | Proceeds from Investment | - | | (235.02) | |
| | Profit From LLP | - | | 0.00 | |
| | Interest Income | 54.20 | | 15.44 | |
| | **Net Cash used in Investing Activities (B)** | | **(53.95)** | | **(258.75)** |
| C) | **Cash Flow from Financing Activities** | | | | |
| | Payment from Current Borrowings | (31.63) | | (3,409.13) | |
| | Dividend paid during the year | (187.51) | | - | |
| | Payment from Non-Current Borrowings | (2,000.18) | | (17.90) | |
| | Finance Cost - Interest and other charges | (10.93) | | (11.44) | |
| | Proceeds from Issuance of Share capital | 7,676.60 | | - | |
| | **Net Cash used in Financing Activities (C)** | | **5,446.35** | | **(3,438.47)** |
| | **Net Increase / ( Decrease) in Cash and Cash Equivalents (A + B + C)** | | **6,091.66** | | **1.92** |
| | **Opening Balance of Cash & Cash Equivalents** | | **3.08** | | **1.15** |
| | **Closing Balance of Cash & Cash Equivalents** | | **6,094.74** | | **3.08** |

**For Active Infrastructures Limited**
**(Formerly Known as Active Infrastructures Private Limited)**

**Mr. Nitesh Sanklecha**
**Managing Director**
**DIN No. 03532145**
**Nagpur 23rd May ,2025**

ACTIVE INFRASTRUCTURES LIMITED

**ACTIVE INFRASTRUCTURES LIMITED**
**(Formerly Active Infrastructures Private Limited)**
**CIN:L45200MH2007PLC174506**
**Standalone Segmentwise Report for half year and Year ended 31 March 2025**

Rs In Lacs

| Sr. No. | Particulars | Half-year ended | | | Year Ended | Year Ended |
|---|---|---|---|---|---|---|
| | | March 31st, 2025 | September 30th, 2024 | March 31st, 2024 | March 31st, 2025 | March 31st, 2024 |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 1 | **Segment Revenue** | | | | | |
| | a) Infrastructure | 1,371.34 | 160.01 | - | 1,531.34 | - |
| | b) Real Estate | 113.17 | 1,962.51 | 2,007.96 | 2,075.67 | 5,885.86 |
| | **Gross Revenue from sale of products and services** | **1,484.50** | **2,122.52** | **2,007.96** | **3,607.02** | **5,885.86** |
| 2 | **Segment Results** | | | | | |
| | a) Infrastructure | 138.78 | 13.60 | - | 152.39 | - |
| | b) Real Estate | 100.90 | 491.29 | 378.77 | 592.19 | 1,048.12 |
| | **Less** | | | | | |
| | i) Finance cost | 10.74 | 0.20 | 11.44 | 10.93 | 11.44 |
| | ii) other unallocable (income) net of unallocable expenditure | 20.70 | (2.65) | (9.02) | 18.05 | (9.07) |
| | iii) Exceptional item | - | - | - | - | - |
| | **Total** | **9.96** | **(2.85)** | **(20.46)** | **7.12** | **(20.51)** |
| | **Profit before Tax** | **249.65** | **502.05** | **358.31** | **751.70** | **1,027.61** |
| 3 | **Segment Assets** | | | | | |
| | a) Infrastructure | 1,312.86 | 143.30 | - | 1,312.86 | - |
| | b) Real Estate | 10,987.29 | 5,353.73 | 5,582.61 | 10,987.29 | 5,582.61 |
| | **Unallocated Corporate Assets** | 1.32 | 1.30 | 1.21 | 1.32 | 1.21 |
| | **Total Assets** | **12,301.47** | **5,498.33** | **5,583.82** | **12,301.47** | **5,583.82** |
| 4 | **Segment Liability** | | | | | |
| | a) Infrastructure | 757.06 | 143.30 | - | 757.06 | - |
| | b) Real Estate | 852.17 | 2,502.20 | 2,974.06 | 852.17 | 2,974.06 |
| | **Unallocated Corporate Liabilities** | 52.81 | 85.84 | 28.16 | 52.81 | 28.16 |
| | **Total Liabilities** | **1,662.04** | **2,731.34** | **3,002.22** | **1,662.04** | **3,002.22** |
| | **Equity** | | | | | |
| | Share Capital | 750.75 | 535.74 | 535.74 | 750.75 | 535.74 |
| | Other Equity | 9,888.68 | 2,231.25 | 2,045.86 | 9,888.68 | 2,045.86 |
| | | **10,639.43** | **2,766.99** | **2,581.60** | **10,639.43** | **2,581.60** |
| | **Total Liabilities & Equity** | **12,301.47** | **5,498.33** | **5,583.82** | **12,301.47** | **5,583.82** |

**Note on Segments Information:**
Business Segments:

1. Based on the "management approach" as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along with Business Segments. The Accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in individual segments

**For Active Infrastructures Limited**
**(Formerly Known as Active Infrastructures Private Limited)**

**Mr. Nitesh Sanklecha**
**Managing Director**
**DIN No. 03532145**
**Nagpur 23rd May ,2025**

ACTIVE INFRASTRUCTURES LIMITED

**INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF CONSOLIDATED FINANCIAL RESULTS**

To
The Board of Directors of
**Active Infrastructures Limited**
**(Formerly Known As: Active Infrastructures Private Limited)**
Nagpur, Maharashtra

**Report on the audit of the Consolidated Financial Results**

**Opinion**

We have audited the accompanying Statement of Consolidated Financial Results of Active Infrastructures Limited (Formerly Known As: Active Infrastructures Private Limited) (hereinafter referred to as the "Holding Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group") for the half year and year ended March 31, 2025 ("the Statement"/" Consolidated Financial Results") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated annual financial results:

a. Includes the financial results of the Following companies:

| Company | Grouping |
|---|---|
| Active Infrastructures Limited | Holding Company |
| Digvijay Shradha Infrastructure Private Limited | Subsidiary Company |
| Achievers Ventures Private Limited | Subsidiary Company |
| Stargate Ventures LLP | More Than 50% share in LLP |
| Solus Ventures LLP | More Than 50% share in LLP |
| Devansh Dealtrade LLP | Associate LLP |
| Godhuli Vintrade LLP | Associate LLP |

b. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations; and

c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the half year and year ended March 31, 2025.

**Basis for Opinion**

We conducted our audit of the Consolidated Financial Results in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on consolidated financial results.

**Managements and Board of Directors' Responsibilities for the Consolidated Financial Results**

The Result has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the consolidated financial statements that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its subsidiaries in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis

of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its subsidiaries are also responsible for overseeing the financial reporting process of the Group and of its subsidiaries.

**Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are

inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the consolidated financial result of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of entities included in the Consolidated Financial Results.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal financial controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable

**Other Matter**

a) The accompanying Statement includes the audited financial statements and other financial information, in respect of

- 2 subsidiaries and 1 LLP whose financial statements include total assets of Rs. 7608.83 Lakhs as of March 31, 2025, total revenue of Rs. 5,368.72 lakhs, total net profit after tax of Rs. 741.75 lakhs, total comprehensive Income of Rs. 741.75 Lakhs year ended March 31, 2025 and net cash inflow of Rs. 52.07 lakhs for the year ended March 31, 2025, as considered in the Statement. These Financial Statement has been audited by other auditor whose report has been furnished to us by the Management. Further 3 LLP has not been audited during the current financial year.

| Sr.No | Name of LLP | Audited/UnAudited |
|---|---|---|
| 1 | Godhuli Vintrade LLP | Un-Audited |
| 2 | Devansh Dealtrade LLP | Un-Audited |
| 3 | Solus Ventures LLP | Un-Audited |
| 4 | Stargate Ventures LLP | Audited |

- The statement includes the result for the half year ended 31st March, 2025, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year ended 30th September 2024 of the current financial year which were subject to limited review by us.

Our opinion on the Statement is not modified in respect of the above matters.

V S Jakhotiya & Co.
Chartered Accountants
FRN: 118139 W




Mukesh Anil Zanwar
Partner
Membership No:158254

UDIN:25158254BMIXXF4804

Nagpur, 23rd May, 2025

**ACTIVE INFRASTRUCTURES LIMITED**
**(Formerly Active Infrastructures Private Limited)**
**CIN:L45200MH2007PLC174506**
**Registered office : Riaan Tower 10th floor, Mangalwari road, Sadar Bazar (Nagpur), Nagpur, Maharashtra, India, 440001**
**Audited Consolidated Financial Result for Half Year and Year ended 31 March 2025**

**(₹ in Lakhs except for per share data)**

| Sr No. | PARTICULARS | Half Year Ended | | | Year Ended | |
|---|---|---|---|---|---|---|
| | | March 31st, 2025 | September 30th, 2024 | March 31st, 2024 | March 31st, 2025 | March 31st, 2024 |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| I | Revenue from operations | 5,608.62 | 3,367.12 | 4,727.20 | 8,975.74 | 9,718.33 |
| II | Other Income | 51.41 | 22.72 | 17.46 | 74.14 | 24.72 |
| III | **Total Income (I+II)** | **5,660.03** | **3,389.85** | **4,744.66** | **9,049.88** | **9,743.06** |
| IV | **Expenses** | | | | | |
| | a) Purchase of Stock-in-trade | 54.70 | 28.80 | 433.66 | 83.50 | 433.66 |
| | b) Cost of goods sold or services rendered | 3,948.96 | 2,517.05 | 3,080.90 | 6,466.01 | 7,352.17 |
| | c) Employees benefits expense | 17.35 | 7.53 | 7.75 | 24.87 | 7.75 |
| | d) Finance Cost | 315.30 | 5.33 | 175.82 | 320.63 | 176.59 |
| | e) Depreciation and amortisation expense | 207.62 | 164.43 | 324.88 | 372.06 | 338.33 |
| | f) Other expenses | 19.02 | 19.91 | 22.08 | 38.93 | 28.40 |
| | **Total expenses (IV)** | **4,562.95** | **2,743.04** | **4,045.09** | **7,305.99** | **8,336.89** |
| V | **Profit/ (loss) before tax (III-IV)** | **1,097.08** | **646.80** | **699.57** | **1,743.88** | **1,406.17** |
| VI | **Tax expense** | | | | | |
| | a) Current Tax | 357.12 | 130.43 | 221.00 | 487.55 | 401.55 |
| | b) Deferred Tax | -2.03 | (29.87) | (38.68) | (31.89) | (42.34) |
| | c) Earlier year tax | -12.02 | (8.95) | (0.15) | (20.97) | 2.30 |
| | **Total Tax Expense** | **343.08** | **91.61** | **182.16** | **434.69** | **361.50** |
| | **Share in the Profit/Loss of Associates** | | | (0.12) | | (0.12) |
| VII | **Profit/ (loss) for the period (V - VI)** | **754.00** | **555.19** | **517.29** | **1,309.19** | **1,044.55** |
| | **Attributable to:** | | | | | |
| | **Owners of the Parent** | **482.00** | **466.23** | **394.20** | **948.24** | **908.25** |
| | **Non-controlling Interest** | **272.00** | **88.96** | **123.09** | **360.96** | **136.30** |
| VIII | **Other comprehensive income** | | | | | |
| | A (i) Items that will not be reclassified to profit or loss: | - | - | - | - | - |
| | a) Revaluation of Listed Equity Instruments | - | | - | - | |
| | b) Actual gain on sale of equity instruments | - | | - | - | |
| | Less: Gain already booked in earlier period | - | | - | - | |
| | c) Actuarial gain / (loss) Remeasurement of Defined benefit obligations | - | | - | - | |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - |
| | (iii) Deferred tax relating to items that will not be reclassified to profit or loss | - | | - | - | |
| | B (i) Items that will be reclassified to profit or loss | - | - | - | - | - |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - |
| | **Total Other Comprehensive Income for the period** | **-** | **-** | **-** | **-** | **-** |
| | **Total Comprehensive Income for the period (VII+VIII)** | **754.00** | **555.19** | **517.29** | **1,309.19** | **1,044.55** |
| | Paid-up Equity Share Capital-Per Value Rs. 5/- each | 750.75 | 535.74 | 535.74 | 750.75 | 535.74 |
| | Par value per share | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| | Other Equity | - | - | - | | |
| | **Earnings per Share in Rupees (Rs. 5/- each)*** | | | | | |
| | a) Basic EPS | **4.47** | **4.35** | **3.68** | **8.79** | **8.48** |
| | b) Diluted EPS | **4.47** | **4.35** | **3.68** | **8.79** | **8.48** |

ACTIVE INFRASTRUCTURES LIMITED

**ACTIVE INFRASTRUCTURES LIMITED**
**(Formerly Active Infrastructures Private Limited)**
**CIN:L45200MH2007PLC174506**
**Registered office : Riaan Tower 10th floor, Mangalwari road, Sadar Bazar (Nagpur), Nagpur, Maharashtra, India, 440001**
**Audited Consolidated Financial Result for Half Year and Year ended 31 March 2025**

* EPS is not annualised for the quarter ended 31st March 2025, 30th September 2024 and 31st March 2024

1. The above Audited Consolidated financial results for the half year and year ended on March 31st, 2025 are reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 23rd May,2025 and concluded on 23rd May 2025. The Statutory Auditors of the Company have conducted Audit of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued a unmodified opinion on Consolidated results.

2. The Consolidated financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, as amended from time to time.

3. The Shareholders of Company had approved a final dividend of Rs.1.75 Paise [One Rupee Seventy- five Paisa Only] per equity share of face value of Rs. 5/- (Rupees Five) each i.e @35% on the equity shares in the capital of the Company for the financial year 2023-2024 ended 31st March 2024 at the Annual General meeting held on 25th July 2024.The Final Dividend was paid on 26th, July 2024.

4. The Company has allotted 4300200 Shares at a price of Rs 181 /- per Equity Share (including a Share Premium of Rs. 176/- per Equity Share) on March 26th 2025 to the shareholders who had subscribed the shares in the Initial Public Offer through Book Building Process.

5. The Board of Directors has recommended a Final Dividend of Rs. 1 /- (One rupees) per Equity Share of Face Value of Rs. 5/- (Rupees Five) each i.e. 20% on the Equity Shares in the capital of the Company for the Financial Year 2024-25 ended 31st March 2025 subject to approval of shareholders.

6. The consolidated results for the half year ended and for the year ended 31st March, 2025, are available on the NSE emerge platform (URL:https://www.nseindia.com) and on the Company's website (URL: https://activeinfra.in/)

**For Active Infrastructures Limited**
**(Formerly Known as Active Infrastructures Private Limited)**

Sanklecha

**Mr. Nitesh Sanklecha**
**Managing Director**
**DIN No. 03532145**
**Nagpur 23rd May ,2025**

ACTIVE INFRASTRUCTURES LIMITED

**ACTIVE INFRASTRUCTURES LIMITED**
**(Formerly Active Infrastructures Private Limited)**
**CIN:L45200MH2007PLC174506**
**Audited Consolidated Balance Sheet As at 31st March, 2025**

(₹ in Lakhs)

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|
| **I. ASSETS** | | |
| **A. Non-current assets** | | |
| (a) Property, plant and equipment | 3,066.15 | 3,126.00 |
| (b) Intangible Assets | 0.10 | 0.03 |
| (c) Financial assets | | |
| (i) Investments | 124.69 | 124.69 |
| (ii) Other Financial assets | 5.60 | 4.69 |
| (d) Deferred Tax Assets (Net) | 71.49 | 39.59 |
| (e) Other Non-Current assets | - | - |
| **Total Non-current assets** | **3,268.02** | **3,294.99** |
| **B. Current assets** | | |
| (a) Inventories | 4,112.01 | 4,860.50 |
| (b) Financial Assets | | |
| (i) Trade receivables | 5,209.83 | 2,138.01 |
| (ii) Cash and cash equivalents | 6,156.47 | 14.56 |
| (iii) Bank Balance other than (ii) above | 62.45 | 122.42 |
| (iii) Loans | 436.98 | 55.70 |
| (iv) Other Financial Assets | 12.10 | 15.34 |
| (c) Current tax assets | 1.32 | 1.21 |
| (d) Other current assets | 169.34 | 255.28 |
| **Total Current assets** | **16,160.51** | **7,463.03** |
| **TOTAL ASSETS** | **19,428.53** | **10,758.02** |
| **II. EQUITY AND LIABILITIES** | | |
| **A. Equity** | | |
| (a) Equity share capital | 750.75 | 535.74 |
| (b) Other equity | 10,424.72 | 2,202.40 |
| (c) Non Controlling Interests | 506.80 | 145.64 |
| **Total Equity** | **11,682.26** | **2,883.78** |
| **B. Liabilities** | | |
| **B.1 Non-current liabilities** | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 405.49 | 798.31 |
| (ii) Other Financial Liabilities | 49.84 | 55.41 |
| (b) Provisions | | |
| (i) Provision for Employee benefits | 1.83 | - |
| (c) Deferred tax liabilities (Net) | 0.01 | - |
| **Total Non-current liabilities** | **457.17** | **853.72** |
| **B.2 Current liabilities** | | |
| (a) Financial liabilities | | |
| (i) Borrowing | 5,177.30 | 5,677.57 |
| (ii) Trade payables: | | |
| (A) Total outstanding dues of micro enterprise and small enterprises | 291.71 | - |
| (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 1,015.29 | 669.90 |
| (iii) Other financial liabilities | 226.53 | 423.66 |
| (b) Other current liabilities | 390.11 | 162.81 |
| (c) Current tax liabilities (Net) | 188.16 | 86.58 |
| **Total Current liabilities** | **7,289.10** | **7,020.52** |
| **Total liabilities** | **7,746.27** | **7,874.24** |
| **TOTAL EQUITY AND LIABILITIES** | **19,428.53** | **10,758.02** |

The disclosure is an extract of the audited Balance sheet as at March 31, 2025 and March 31, 2024 prepared in compliance with the Indian Accounting Standards (Ind-AS)

**For Active Infrastructures Limited**
**(Formerly Known as Active Infrastructures Private Limited)**

**Mr. Nitesh Sanklecha**
**Managing Director**
**DIN No. 03532145**
**Nagpur 23rd May ,2025**

ACTIVE INFRASTRUCTURES LIMITED

**ACTIVE INFRASTRUCTURES LIMITED**
**(Formerly Active Infrastructures Private Limited)**
**CIN:L45200MH2007PLC174506**
**Audited Consolidated Statement of Cash Flow for the Year ended on 31st March, 2025**

(₹ in Lakhs)

| | Particulars | For the Year ended 31st March, 2025 | | For the Year ended 31st March, 2024 | |
|---|---|---|---|---|---|
| A) | **Cash Flow from Operating Activities** | | | | |
| | **Net Profit before Tax** | **1,743.88** | | **1,406.17** | |
| | **Adjustments for Non Cash Items:** | | | | |
| | Depreciation | 372.06 | | 338.33 | |
| | Depreciation charged to Project Capital Work-in-Progress | 20.12 | | | |
| | **Adjustment for cash flows of other activities:** | | | | |
| | Dividend received | (0.98) | | (0.00) | |
| | Balance Written Back | (0.86) | | | |
| | Interest Income | (71.20) | | (24.72) | |
| | Interest Received from Income Tax Refund | (0.09) | | | |
| | Finance Cost - Interest and other charges | 320.63 | | 773.21 | |
| | Profit From Associates | | | (0.12) | |
| | **Operating profit before working capital changes** | | **2,383.56** | | **2,492.86** |
| | **Adjustment for Working Capital Changes :** | | | | |
| | Changes in Inventories | 748.49 | | 3,346.82 | |
| | Changes in Trade Receivables | (3,071.83) | | (1,552.35) | |
| | Changes in Other Current Assets | 85.95 | | (104.27) | |
| | Changes in Bank Balances other than cash and cash equivalents | 59.96 | | (122.42) | |
| | Changes in Current Borrowings | - | | (748.95) | |
| | Changes in Trade Payables | 637.97 | | (203.24) | |
| | Changes in Other Financial Assets | 2.33 | | (18.60) | |
| | Changes in Other Current Liabilities | 227.30 | | 95.34 | |
| | Changes in Non Current Provisions | 1.83 | | | |
| | Changes in other financial liabilities | (202.70) | | 414.44 | |
| | **Cash generated from operations** | **872.87** | | **3,599.64** | |
| | Direct Taxes | (365.03) | | (409.05) | |
| | Tax of Earlier years | - | | (2.30) | |
| | **Net Cash From Operating Activities (A)** | | **507.84** | | **3,188.29** |
| B) | **Cash Flow from Investing Activities** | | | | |
| | Change in Inter Corporate Loans | (381.28) | | (55.70) | |
| | Purchase of Property, Plant and Equipments | (332.39) | | (2,661.61) | |
| | Proceeds from Investment | - | | (9.89) | |
| | Dividend received | 0.98 | | 0.00 | |
| | Interest Income | 71.20 | | 24.72 | |
| | Purchase of Investment | - | | (0.17) | |
| | **Net Cash used in Investing Activities (B)** | | **(641.50)** | | **(2,702.66)** |
| C) | **Cash Flow from Financing Activities** | | | | |
| | Dividend paid during the year | (187.51) | | - | |
| | Payment of Current Borrowings | (893.10) | | 9.65 | |
| | Proceeds from Non-Current Borrowings | - | | 294.77 | |
| | Finance Cost - Interest and other charges | (320.63) | | (773.21) | |
| | Change in share capital of NCI | 0.20 | | (5.87) | |
| | Issue of Equity Shares (Including Share Premium & Net of IPO Exp) | 7,676.60 | | | |
| | **Net Cash used in Financing Activities (C)** | | **6,275.57** | | **(474.66)** |
| | **Net Increase / ( Decrease) in Cash and Cash Equivalents (A + B + C)** | | **6,141.91** | | **10.97** |
| | **Opening Balance of Cash & Cash Equivalents** | | **14.56** | | **3.59** |
| | **Closing Balance of Cash & Cash Equivalents** | | **6,156.47** | | **14.56** |

**For Active Infrastructures Limited**
**(Formerly Known as Active Infrastructures Private Limited)**

**Mr. Nitesh Sankleeha**
**Managing Director**
**DIN No. 03532145**
**Nagpur 23rd April ,2025**

ACTIVE INFRASTRUCTURES LIMITED

**ACTIVE INFRASTRUCTURES LIMITED**
**(Formerly Active Infrastructures Private Limited)**
**CIN:L45200MH2007PLC174506**
**Consolidated Segmentwise Report for Half Year and Year ended 31 March 2025**

Rs In Lacs

| Sr. No. | Particulars | Half Year ended | | | Year Ended | Year Ended |
|---|---|---|---|---|---|---|
| | | March 31st, 2025 | September 30th, 2024 | March 31st, 2024 | March 31st, 2025 | March 31st, 2024 |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 1 | **Segment Revenue** | | | | | |
| | a) Infrastructure | 5,495.45 | 1,404.61 | 2,719.24 | 6,900.06 | 3,832.47 |
| | b) Real Estate | 113.17 | 1,962.51 | 2,007.96 | 2,075.67 | 5,885.86 |
| | **Gross Revenue from sale of products and services** | **5,608.62** | **3,367.12** | **4,727.20** | **8,975.74** | **9,718.33** |
| 2 | **Segment Results** | | | | | |
| | a) Infrastructure | 1,491.80 | 327.70 | 662.84 | 1,819.50 | 721.11 |
| | b) Real Estate | 113.16 | 493.57 | 378.77 | 606.73 | 1,048.12 |
| | **Less** | | | | | |
| | i) Finance cost | (315.30) | (5.33) | (12.54) | (320.63) | (13.31) |
| | ii) other unallocable (income) net of unallocable expenditure | (192.58) | (169.14) | (329.50) | (361.72) | (349.75) |
| | iii) Execptional item | - | - | - | - | - |
| | **Total** | **(507.88)** | **(174.48)** | **(342.04)** | **(682.35)** | **(363.06)** |
| | **Profit before Tax** | **1,097.08** | **646.80** | **699.57** | **1,743.88** | **1,406.17** |
| 3 | **Segment Assets** | | | | | |
| | a) Infrastructure | 6,836.15 | 2,921.39 | 3,661.02 | 6,836.15 | 3,661.02 |
| | b) Real Estate | 13,072.83 | 7,291.17 | 7,590.18 | 13,072.83 | 7,590.18 |
| | **Unallocated Corporate Assets** | 1.32 | 1.30 | 1.21 | 1.32 | 1.21 |
| | **Inter company Asset Setoff** | (481.78) | (497.78) | (494.40) | (481.78) | (494.40) |
| | **Total Assets** | **19,428.53** | **9,716.08** | **10,758.02** | **19,428.53** | **10,758.02** |
| 4 | **Segment Liability** | | | | | |
| | a) Infrastructure | 5,125.61 | 2,322.87 | 3,248.06 | 5,125.61 | 3,248.06 |
| | b) Real Estate | 2,808.72 | 4,310.09 | 4,851.74 | 2,808.72 | 4,851.74 |
| | **Unallocated Corporate Liabilities** | 52.81 | 85.84 | 28.16 | 52.81 | 28.16 |
| | **Inter company Liability Setoff** | (240.87) | (254.18) | (253.72) | (240.87) | (253.72) |
| | **Total Liabilities** | **7,746.27** | **6,464.62** | **7,874.24** | **7,746.27** | **7,874.24** |
| | **Equity** | | | | | |
| | Share Capital | 750.75 | 535.7408 | 535.74 | 750.75 | 535.74 |
| | Other Equity | 10,424.72 | 2,481.12 | 2,202.40 | 10,424.72 | 2,202.40 |
| | Non controlling Interest | 506.80 | 234.59 | 145.64 | 506.80 | 145.64 |
| | **Total** | **11,682.26** | **3,251.46** | **2,883.78** | **11,682.26** | **2,883.78** |
| | **Total Liabilities & Equity** | **19,428.53** | **9,716.08** | **10,758.02** | **19,428.53** | **10,758.02** |

**Note on Segments Information:**

Business Segments:
1. Based on the "management approach" as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along with Business Segments. The Accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in individual segments

**For Active Infrastructures Limited**
**(Formerly Known as Active Infrastrcutures Private Limited)**

**Mr. Nitesh Sanklecha**
**Managing Director**
**DIN No. 03532145**
**Nagpur 23rd May ,2025**

ACTIVE INFRASTRUCTURES LIMITED