MASON
INFRATECH
Limited
CIN No. U43900MH2023PLC401571

Date: 28th May 2025

To,

The National Stock Exchange of India Ltd.
"Exchange Plaza" C-1, Block-G
Bandra Kurla Complex, Bandra
(East) Mumbai – 400 051

Symbol: MASON
ISIN: INE0SH001010

Sub: Outcome of the Board meeting held on May 28, 2025

Dear Sir/ Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Board of Directors considered and approved Audited Financial Results for the half year and year ended March 31, 2025, we are enclosing herewith the following:

1. **Annual Audited Financial results (Consolidated and Standalone) for the half-year and year ended March 31, 2025.**
2. **Auditors' report on financial results (Consolidated and Standalone)**
3. **Appointment of Ms. Bhavana Naresh Chandak as the Company Secretary of the Company:**

Information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

S. No.	Particulars	Disclosure
1.	**Name**	Bhavana Naresh Chandak
2.	**Reason For Change**	Appointment as a Company Secretary
3.	**Effective Date of Appointment**	28th May 2025

4.	**Brief Profile**	She has nearly three years of hands-on experience in various aspects of Corporate Law and Governance, working with both listed and unlisted entities. During this time, she has made significant contributions to the effective implementation of key regulatory frameworks, including the Companies Act, 2013, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Her expertise spans compliance management and regulatory reporting, and corporate governance practices.
5.	**Disclosure of relationships between directors (in case of appointment of director)**	Not Applicable

4. Appointment of Mr. Smeet Asit Thakkar Dattani as the Chief Financial Officer of the Company:

Required disclosures/details in respect of Change in the Key Managerial Personnel pursuant to Regulation 30 of the Listing Regulations

Sr. No.	Particulars	Details	Details
1.	Name of Person	Mr. Smeet Asit Thakkar Dattani	
2.	Reason For Change Appointment	Appointment as Chief Financial Officer (Key Managerial Personnel)	Mr. Hardik Bhadra has resigned as CFO dated 30th April, 2025
3.	Date of appointment and Term of appointment	Date of Appointment: May 28, 2025, as an effective date. Term: Not Applicable	
4.	Brief profile	He holds a bachelor's	

		degree in business management (Finance) and a Postgraduate Diploma in Investment Management from Middlesex University. With around three years of experience in the finance sector, he brings valuable expertise to the company. In his role overseeing day-to-day accounting operations, he ensures accurate and efficient financial management.	

The Board meeting commenced at 12:30 P.M. and concluded at 02.00 P.M.

You are requested to take the above information on your record.

Thanking you,

For Mason Infratech Limited

ASIT SURENDRA DATTANI THAKKAR
Digitally signed by ASIT SURENDRA DATTANI THAKKAR
Date: 2025.05.28 14:16:17 +05'30'

Asit Thakkar Dattani
Chairman & Managing Director
DIN - 01382453

MASON INFRATECH LIMITED

Regd. Office: Flat No. 103, Imperia, Mahavir Millenium,Vasant Vihar, Pokhran Road, No. 2, Thane, Maharashtra, India, 400610
CIN: L43900MH2023PLC401571
Consolidated Statement of Assets and Liabilities as at 31st March 2025

Particulars	As at 31/03/2025	As at 31/03/2024
	Rs. in Lakhs	Rs. in Lakhs
	Audited	Audited
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1757.25	1281.25
(b) Reserves and surplus	4892.56	954.00
(c) Money Received against share warrants		-
2 Share application money pending allotments		-
3 Non-current liabilities		
(a) Long-term borrowings	1573.89	475.83
(b) Deferred tax liabilities (net)		6.78
(c) Other Long Term Liabilities		-
(d) Long term provision		-
4 Current liabilities		
(a) Short Term Borrowings	2969.74	1151.07
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	0.00	557.55
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	2860.06	1963.88
(c) Other current liabilities	1482.26	1168.49
(d) Short-term provisions	228.44	268.98
TOTAL EQUITY & LIABILITIES	**15764.19**	**7827.84**
B ASSETS		
1 Non-current assets		
(a **(i) Property, Plant and Equipment**	1152.88	926.50
(ii) Intangible assets		-
(iii) Capital Work in progress		-
(iv) Intangible Assets under Development		-
(b) Non-current investments	2585.58	395.86
(c) Deferred Tax Assets	33.79	-
(d) Long term loans and Advances	2919.02	1311.12
(e) Other Non Current Assets		
2 Current assets		
(a) Inventories	3071.50	1828.94
(b) Trade receivables	5683.67	2891.91
(c) Cash and cash equivalents	142.84	126.55
(d) Other Current Assets	174.92	346.96
TOTAL ASSETS	**15764.19**	**7827.84**

For and on behalf of the Board MASON INFRATECH LIMITED

For Gada Chheda & Co LLP
Chartered Accountants
Firm Registration No. W100059

RONAK PRAVIN GADA
Digitally signed by RONAK PRAVIN GADA
Date: 2025.05.28 14:01:50 +05'30'

Ronak Pravin Gada
Partner
Membership no.: 146825
Place:Mumbai
Date: 28/05/2025
UDIN : 25146825BMIFQG9336

ASIT SURENDRA DATTANI THAKKAR
Digitally signed by ASIT SURENDRA DATTANI THAKKAR
Date: 2025.05.28 13:52:13 +05'30'

Asit Thakkar Dattani
(Chairman & MD)
DIN:01382453

MASON INFRATECH LIMITED
Regd. Office: Flat No. 103, Imperia, Mahavir Millenium,Vasant Vihar, Pokhran Road, No. 2, Thane, Maharashtra, India, 400610

CIN: L43900MH2023PLC401571

Consolidated Statement of Audited Financial Results for the Year Ended 31st March 2025

Rs. in Lakhs

	Particulars	Half Year Ended 31.03.2025	Half Year Ended 30.09.2024	Half Year Ended 31.03.2024	Year to date figures as on 31.03.2025	Year to date figures as on 31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations (gross)	7505.89	3704.59	6900.45	11210.48	9379.46
	Less: Excise Duty					-
	Revenue from operations (net)	7505.89	3704.59	6900.45	11210.48	9379.46
II	Other Income	12.35	4.27	5.04	16.62	18.58
III	**Total Income (I+II)**	7518.24	3708.87	6905.49	11227.11	9398.04
IV	**Expenses**					
	(a) Cost of materials consumed	1382.95	1390.74	2400.35	2773.69	3559.24
	(b) Purchase of Stock in Trade	0.00	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	28.96	-575.64	-378.67	-546.68	-713.39
	(d) Employee benefits expenses	317.16	331.74	370.43	648.90	558.74
	(e) Finance costs	130.98	126.79	57.18	257.77	74.13
	(f) Depreciation and amortisation expenses	148.42	109.43	116.87	257.85	194.35
	(g) Other expenses	3857.62	1696.56	2978.05	5554.18	4114.16
	Total Expenses	5866.09	3079.62	5544.22	8945.71	7787.23
V	**Profit before exceptional and extraordinary iteam and tax**	1652.15	629.24	1361.28	2281.39	1610.81
VI	**Exceptional Items**	-	-	-	-	-
VII	**Profit before extraordinary iteam and tax**	1652.15	629.24	1361.28	2281.39	1610.81
VIII	**Extraordinary Iteams**	-	-	-	-	-
IX	**Profit before Tax**	1652.15	629.24	1361.28	2281.39	1610.81
X	**Tax Expense:**					
	(a) Current tax expense	451.78	158.41	385.80	610.18	438.80
	(b) Prior Period tax expense	2.92	-	-	2.92	-
	(c) Deferred tax Liability / (Assets)	-40.57	0.00	-7.98	-40.57	6.78
XI	**Profit / (Loss) for the period from continuing operations**	1238.02	470.84	983.45	1708.85	1165.23
XII	**Profit / (Loss) from discontinuing operations**	-	-	-	-	-
XIII	**Tax from discontinuing operations**	-	-	-	-	-
XIV	**Profit/ (Loss) from discontinuing operations**	-	-	-	-	-
XV	**Profit/(Loss) for the Period**	1238.02	470.84	983.45	1708.85	1165.23
XVI	**Earning per equity share:**					
	(1) Basic	**7.05**	**3.07**	**7.28**	**9.72**	**9.09**
	(2) Diluted	**7.06**	**3.07**	**7.29**	**9.75**	**9.11**

Notes:

1 The financial results for the year ended March 31, 2025, are presented on a consolidated basis, however the comparative figures are based on standalone financial results. This is due to the company's Investment in an Associate Company in February 2025, which triggered consolidation requirements only for the financial results for the year ended March 31, 2025. As a result, the consolidated financial results for the year end 31/03/2025 and Comparative Standalone Financial figure are not comparable to that extent. However, since the Associate company reported neither profit nor loss for the year ending March 31, 2025, there is no financial impact on group Company's results.

2 **Investment in Associates:**
a. On February 17, 2025, the company acquired a 30% stake in M/s Milestone Projects and Developers Pvt Ltd. As M/s Milestone Projects and Developers Pvt Ltd reported neither profit nor loss for the year ending March 31, 2025, there is no financial impact on our Company's results. Consequently, the standalone and consolidated financial results for the period ended March 31, 2025, remain identical.

b. The Company holds a 30% stake in the capital of M/s Ekkam Infra Build LLP, as of the financial year ending March 31, 2025. For the year ending 31/03/2025, M/s Ekkam Infra Build LLP reported a total Loss of Rs. 12,26,758/-. The share in Loss of the Company, Rs. 3,68,027/- was reduced from the total investment in M/s Ekkam Infra Build LLP in financial results of Group Company.

3 The above Audited financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 28th May, 2025

4 The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI.

5 The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of NSE.

6 Segment reporting as defined in Accounting Standards - 17 is not applicable, as the business of the company falls in one segment.

7 Closing balances of Trade receivables, Trade payables and Loans & Advances are subjected to balance confirmations

For Gada Chheda & Co LLP
Chartered Accountants
Firm Registration No. W100059

RONAK PRAVIN GADA
Digitally signed by RONAK PRAVIN GADA
Date: 2025.05.28 14:02:13 +05'30'

Ronak Pravin Gada
Partner
Membership no.: 146825
Place:Mumbai
Date: 28/05/2025
UDIN : 25146825BMIFQG9336

For and on behalf of the Board MASON INFRATECH LIMITED

ASIT SURENDRA DATTANI THAKKAR
Digitally signed by ASIT SURENDRA DATTANI THAKKAR
Date:2025.05.28 13:52:59 +05'30'

Asit Thakkar Dattani
(Chairman & MD)
DIN:01382453

MASON INFRATECH LIMITED

Regd. Office: Flat No. 103, Imperia, Mahavir Millenium,Vasant Vihar, Pokhran Road, No. 2, Thane, Maharashtra, India, 400610

CIN: L43900MH2023PLC401571

Consolidated Cash Flow Statement as at 31st March 2025

Rs. in Lakhs

Particular	FIGURES AS AT THE END OF 31ST MARCH, 2025	FIGURES AS AT THE END OF 31ST MARCH, 2024
	Audited	Audited
Cash flow from operating activities		
Profit/(loss) before tax	**2281.39**	**1610.81**
Non-cash adjustments to reconcile profit before tax to net cash flows		
Adjustments for:		
Provision for Gratuity	6.10	17.67
Depreciation	257.85	194.35
Finance Cost	257.77	74.13
Bank Interest	-0.70	-0.24
Operating profit/(loss) before working capital changes	**2802.41**	**1896.73**
Movements in working capital:		
Increase/(decrease) in short term borrowings	1818.68	1105.46
Increase/(decrease) in trade payables	338.62	1944.94
Increase/(decrease) in other current liabilities	313.77	-102.29
Increase/(decrease) in Short Term Provisions	-46.64	213.28
Decrease/(increase) in Inventories	-1242.56	-779.37
Decrease/(increase) in trade receivables	-2791.75	-1942.25
Decrease/(increase) in other Current Assets	172.04	-302.66
Cash generated from Operations	**1364.56**	**2033.84**
Direct taxes paid	-613.11	-438.80
Net Cash from Operating Activities (A)	**751.46**	**1595.04**
Cash flows from investing activities		
Sale/(Purchase) of Fixed Assets	-484.23	-484.08
Sale/(Purchase) of Investments	-2189.72	-1.10
Share of Loss from M/s Ekkam Infra Build LLP	-3.68	-
Net cash flow from/(used in) investing activities (B)	**-2677.63**	**-485.18**
Cash flow from financing activities		
Increase/(Decrease) in capital	476.00	201.83
Increase/(Decrease) Long term borrowings	1098.06	-454.39
(Increase)/Decrease Long term Loan & Advances	-1607.90	-762.29
Security Premium	2570.40	75.00
Share Issue Expenses	-337.02	-
Finance Cost	-257.77	-74.13
Bank Interest	0.70	0.24
Net cash flow from/(used in) financing activities (C)	**1942.46**	**-1013.74**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	16.29	96.12
Cash and cash equivalents at the beginning of the year	126.55	30.43
Cash and cash equivalents at the end of the year	**142.84**	**126.55**

For Gada Chheda & Co LLP
Chartered Accountants
Firm Registration No. W100059

RONAK PRAVIN GADA
Digitally signed by RONAK PRAVIN GADA
Date: 2025.05.28 14:02:31 +05'30'

Ronak Pravin Gada
Partner
Membership no.: 146825
Place:Mumbai
Date: 28/05/2025
UDIN : 25146825BMIFQG9336

For and on behalf of the Board
MASON INFRATECH LIMITED

ASIT SURENDRA DATTANI THAKKAR
Digitally signed by ASIT SURENDRA DATTANI THAKKAR
Date: 2025.05.28 13:53:19 +05'30'

Asit Thakkar Dattani
(Chairman & MD)
DIN:01382453

Independent Auditor's Report on Consolidated Annual Financial Results 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

MASON INFRATECH LIMITED

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of Mason Infratech Limited ('the Holding Company') and its Associate (the Holding Company and its Associate together referred to as 'the Group'), for the year ended 31 March 2025, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of the Associate, the Financial Statement:

   (i) includes the annual financial results of
   a. Mason Infratech Limited (Holding Company)
   b. Milestone Projects and Developers Pvt Ltd (Associate Company)
   c. Ekkam Infra Build LLP (Associate Entity)

   (ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, read with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'); and

   (iii) gives a true and fair view in conformity with the applicable recognition and measurements principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit after tax and other financial information of the Group for the year ended 31 March 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ('ICAI'). Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Statement section of our* report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies

Act, 2013, 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 obtained by us and that obtained by other auditors in terms of their reports referred to in paragraph 14 of the Other Matter section below is sufficient and appropriate to provide a basis for our opinion.

Management and Those Charged with Governance Responsibilities for the Financial Statement

4. The Holding Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Consolidated financial statements that give a true and fair view of the financial position and the financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act read with relevant rules issued thereunder 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 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 financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Financial Statement by the Directors of the Holding Company, as aforesaid.

5. In preparing the Financial Statements, 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.

6. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the companies included in the Group.

Auditor's Responsibilities for the Audit of the Financial Statement

7. Our objectives are to obtain reasonable assurance about whether the Financial Statement 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.

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

- Identify and assess the risks of material misstatement of the Financial Statement, 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 on whether the Group, has adequate internal financial controls system 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 management.

- Conclude on the appropriateness of management's 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 Financial Statement 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 Financial Statement, including the disclosures, and whether the Financial Statement represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities within the Group, to express an opinion on the Financial Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Financial Statement, of which we are the independent auditors. For the other entities included in the Financial Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

9. We communicate with those charged with governance of the Holding Company 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.

10. 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.

11. We also performed procedures in accordance with SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

12. The financial statements/financial information of 2 Associates included in the consolidated financial results of the Holding Company reflect total assets of INR Nil and net assets of INR Nil as at March 31, 2025 and total revenue from operations of INR Nil, net loss of INR 3.6 Lakhs for the year then ended on March 31, 2025, as considered in the respective standalone audited financial statements/financial information of the entities included in the Group. The financial statements/financial information of these Associates have been audited by the other auditors whose reports have been furnished to us by the Management, and our opinion on the consolidated financial results including other information, in so far as it relates to the amounts and disclosures included in respect of these Associates, is based on the reports of such other auditors, and the procedures performed by us as stated in Paragraph 10 above.

    Our opinion is not modified in respect of this matter.

13. The Financial Statement includes the consolidated financial results for the Half Year ended 31 March 2025, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date Standalone figures up to the first half of the current financial year, which were subject to limited review by us.

For Gada Chheda & Co LLP
Chartered Accountants
Firm Registration No. W100059

RONAK PRAVIN GADA
Digitally signed by RONAK PRAVIN GADA
Date: 2025.05.28 14:02:55 +05'30'

Ronak Pravin Gada
Designated Partner
Membership no.: 146825
Place:Mumbai
Date: 28th May 2025
UDIN:25146825BMIFQG9336

MASON INFRATECH LIMITED

Regd. Office: Flat No. 103, Imperia, Mahavir Millenium,Vasant Vihar, Pokhran Road, No. 2, Thane, Maharashtra, India, 400610
CIN: L43900MH2023PLC401571
Standalone Statement of Assets and Liabilities as at 31st March 2025

Particulars	As at 31/03/2025	As at 31/03/2024
	Rs. in Lakhs	Rs. in Lakhs
	Audited	Audited
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(iv) Intangible Assets under Development		-
(b) Non-current investments	2585.58	395.86
(c) Deferred Tax Assets	33.79	-
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For and on behalf of the Board MASON INFRATECH LIMITED

For Gada Chheda & Co LLP
Chartered Accountants
Firm Registration No. W100059

RONAK PRAVIN GADA
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Date: 2025.05.28 14:03:13 +05'30'

Ronak Pravin Gada
Partner
Membership no.: 146825
Place:Mumbai
Date: 28/05/2025
UDIN : 25146825BMIFQF7398

ASIT SURENDRA DATTANI THAKKAR
Digitally signed by ASIT SURENDRA DATTANI THAKKAR
Date: 2025.05.28 13:53:43 +05'30'

Asit Thakkar Dattani
(Chairman & MD)
DIN:01382453

MASON INFRATECH LIMITED

Regd. Office: Flat No. 103, Imperia, Mahavir Millenium,Vasant Vihar, Pokhran Road, No. 2, Thane, Maharashtra, India, 400610

CIN: L43900MH2023PLC401571

Standalone Statement of Audited Financial Results for the Year Ended 31st March 2025

Rs. in Lakhs

	Particulars	Half Year Ended 31.03.2025	Half Year Ended 30.09.2024	Half Year Ended 31.03.2024	Year to date figures as on 31.03.2025	Year to date figures as on 31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations (gross)	7505.89	3704.59	6900.45	11210.48	9379.46
	Less: Excise Duty					-
	Revenue from operations (net)	7505.89	3704.59	6900.45	11210.48	9379.46
II	Other Income	12.35	4.27	5.04	16.62	18.58
III	**Total Income (I+II)**	7518.24	3708.87	6905.49	11227.11	9398.04
IV	**Expenses**					
	(a) Cost of materials consumed	1382.95	1390.74	2400.35	2773.69	3559.24
	(b) Purchase of Stock in Trade	0.00	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	28.96	-575.64	-378.67	-546.68	-713.39
	(d) Employee benefits expenses	317.16	331.74	370.43	648.90	558.74
	(e) Finance costs	130.98	126.79	57.18	257.77	74.13
	(f) Depreciation and amortisation expenses	148.42	109.43	116.87	257.85	194.35
	(g) Other expenses	3857.62	1696.56	2978.05	5554.18	4114.16
	Total Expenses	5866.09	3079.62	5544.22	8945.71	7787.23
V	**Profit before exceptional and extraordinary iteam and tax**	1652.15	629.24	1361.28	2281.39	1610.81
VI	**Exceptional Items**	-	-	-	-	-
VII	**Profit before extraordinary iteam and tax**	1652.15	629.24	1361.28	2281.39	1610.81
VIII	**Extraordinary Iteams**	-	-	-	-	-
IX	**Profit before Tax**	1652.15	629.24	1361.28	2281.39	1610.81
X	**Tax Expense:**					
	(a) Current tax expense	451.78	158.41	385.80	610.18	438.80
	(b) Prior Period tax expense	2.92	-	-	2.92	-
	(c) Deferred tax Liability / (Assets)	-40.57	0.00	-7.98	-40.57	6.78
XI	**Profit / (Loss) for the period from continuing operations**	1238.02	470.84	983.45	1708.85	1165.23
XII	**Profit / (Loss) from discontinuing operations**	-	-	-	-	-
XIII	**Tax from discontinuing operations**	-	-	-	-	-
XIV	**Profit/ (Loss) from discontinuing operations**	-	-	-	-	-
XV	**Profit/(Loss) for the Period**	1238.02	470.84	983.45	1708.85	1165.23
XVI	**Earning per equity share:**					
	(1) Basic	**7.05**	**3.07**	**7.28**	**9.72**	**9.09**
	(2) Diluted	**7.06**	**3.07**	**7.29**	**9.75**	**9.11**

Notes:

1 **Investment in Associates:**

a. On February 17, 2025, the company acquired a 30% stake in M/s Milestone Projects and Developers Pvt Ltd. As M/s Milestone Projects and Developers Pvt Ltd reported neither profit nor loss for the year ending March 31, 2025, there is no financial impact on our Company's results. Consequently, the standalone and consolidated financial results for the period ended March 31, 2025, remain identical.

b. The Company holds a 30% stake in the capital of M/s Ekkam Infra Build LLP, as of the financial year ending March 31, 2025. For the year ending 31/03/2025, M/s Ekkam Infra Build LLP reported a total Loss of Rs. 12,26,758/-. The share in Loss of the Company, Rs. 3,68,027/- was reduced from the total investment in M/s Ekkam Infra Build LLP in financial results of Our Company.

2 The above Audited financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 28th May, 2025

3 The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI.

4 The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of NSE.

5 Segment reporting as defined in Accounting Standards - 17 is not applicable, as the business of the company falls in one segment.

6 Closing balances of Trade receivables, Trade payables and Loans & Advances are subjected to balance confirmations

For Gada Chheda & Co LLP
Chartered Accountants
Firm Registration No. W100059

RONAK PRAVIN GADA
Digitally signed by RONAK PRAVIN GADA
Date: 2025.05.28 14:03:35 +05'30'

Ronak Pravin Gada
Partner
Membership no.: 146825
Place:Mumbai
Date: 28/05/2025
UDIN : 25146825BMIFQF7398

For and on behalf of the Board MASON INFRATECH LIMITED

ASIT SURENDRA DATTANI THAKKAR
Digitally signed by ASIT SURENDRA DATTANI THAKKAR
Date: 2025.05.28 13:54:00 +05'30'

Asit Thakkar Dattani
(Chairman & MD)
DIN:01382453

MASON INFRATECH LIMITED
Regd. Office: Flat No. 103, Imperia, Mahavir Millenium,Vasant Vihar, Pokhran Road, No. 2, Thane, Maharashtra, India, 400610

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Standalone Cash Flow Statement as at 31st March 2025

Rs. in Lakhs

Particular	FIGURES AS AT THE END OF 31ST MARCH, 2025	FIGURES AS AT THE END OF 31ST MARCH, 2024
	Audited	Audited
Cash flow from operating activities		
Profit/(loss) before tax	**2281.39**	**1610.81**
Non-cash adjustments to reconcile profit before tax to net cash flows		
Adjustments for:		
Provision for Gratuity	6.10	17.67
Depreciation	257.85	194.35
Finance Cost	257.77	74.13
Bank Interest	-0.70	-0.24
Operating profit/(loss) before working capital changes	**2802.41**	**1896.73**
Movements in working capital:		
Increase/(decrease) in short term borrowings	1818.68	1105.46
Increase/(decrease) in trade payables	338.62	1944.94
Increase/(decrease) in other current liabilities	313.77	-102.29
Increase/(decrease) in Short Term Provisions	-46.64	213.28
Decrease/(increase) in Inventories	-1242.56	-779.37
Decrease/(increase) in trade receivables	-2791.75	-1942.25
Decrease/(increase) in other Current Assets	172.04	-302.66
Cash generated from Operations	**1364.56**	**2033.84**
Direct taxes paid	-613.11	-438.80
Net Cash from Operating Activities (A)	**751.46**	**1595.04**
Cash flows from investing activities		
Sale/(Purchase) of Fixed Assets	-484.23	-484.08
Sale/(Purchase) of Investments	-2189.72	-1.10
Share of Loss from M/s Ekkam Infra Build LLP	-3.68	-
Net cash flow from/(used in) investing activities (B)	**-2677.63**	**-485.18**
Cash flow from financing activities		
Increase/(Decrease) in capital	476.00	201.83
Increase/(Decrease) Long term borrowings	1098.06	-454.39
(Increase)/Decrease Long term Loan & Advances	-1607.90	-762.29
Security Premium	2570.40	75.00
Share Issue Expenses	-337.02	-
Finance Cost	-257.77	-74.13
Bank Interest	0.70	0.24
Net cash flow from/(used in) financing activities (C)	**1942.46**	**-1013.74**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	16.29	96.12
Cash and cash equivalents at the beginning of the year	126.55	30.43
Cash and cash equivalents at the end of the year	**142.84**	**126.55**

For Gada Chheda & Co LLP
Chartered Accountants
Firm Registration No. W100059

RONAK PRAVIN GADA
Digitally signed by RONAK PRAVIN GADA
Date: 2025.05.28 14:03:53 +05'30'

Ronak Pravin Gada
Partner
Membership no.: 146825
Place:Mumbai
Date: 28/05/2025
UDIN : 25146825BMIFQF7398

For and on behalf of the Board
MASON INFRATECH LIMITED

ASIT SURENDRA DATTANI THAKKAR
Digitally signed by ASIT SURENDRA DATTANI THAKKAR
Date: 2025.05.28 13:54:15 +05'30'

Asit Thakkar Dattani
(Chairman & MD)
DIN:01382453

Independent Auditor's Report on the Standalone Annual Audited Financial results for the year ended 31st March, 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

To,

The Board of Directors of

MASON INFRATECH LIMITED

Opinion

We have audited the accompanying Standalone financial results of MASON INFRATECH LIMITED ("the Company") for year ended 31st March, 2025, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (" Listing Regulations"), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, these Standalone financial results:

i) Are presented in accordance with the requirement of the Regulations 33 of the Listing Regulations in this regard; and
ii) Give a true and fair view in conformity with the recognition and measurements principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the year ended 31st March, 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act) and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ('ICAI'). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audited 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 together with the ethical requirements that are relevant to our audit of our financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibility in accordance with these requirement and Code Of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management and Those Charged with Governance Responsibility for the Financial Statement

The Financial Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of the

financial results that give a true and fair view of the net profit and other financial information in accordance with the 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 records in accordance with the provision 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 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 financial results that give a true and fair view and a free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matter related to going concern and using the going concern basis of accounting unless that Board of Directors either intends to Liquidate the Company or to Cease operations, or has no realistic alternatives but to do so.

The Board of Directors is also responsible for overseeing the Company's Financial reporting process.

Auditor's Responsibility for the Audit of the Financial Results.

Our Objective are to obtain reasonable assurance about whether the 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. Misstatement can arrive from fraud or error or other 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 Financial Results.

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

- Identify and assess the risks of material misstatement of the Financial Statements, 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) the Act, we are also responsible for expressing our opinion 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.

- 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 Statements 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 Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

For Gada Chheda & Co LLP
Chartered Accountants
Firm Registration No. W100059

RONAK PRAVIN GADA
Digitally signed by RONAK PRAVIN GADA
Date: 2025.05.28 14:04:17 +05'30'

Ronak Pravin Gada
Designated Partner
Membership no.: 146825
Place:Mumbai
Date: 28th May 2025
UDIN:25146825BMIFQF7398

Certificate on Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE in the case of Mason Infratech Limited ("the company") (CIN: L43900MH2023PLC401571) having registered address at 103, Imperia, Mahavir Millennium, Vasant Vihar, Pokharan Road No. 2, Thane West – 400610.

In connection with the Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE, we have verified the information mentioned in **Annexure A** with respect of the Company, extracted from the standalone financial statements of the company for the half-year ended March 31, 2025 and other relevant records the Company prepared and produced before us by the Board of Directors of the Company. The information mentioned in **Annexure A** was reviewed by the audit committee and approved and taken on record by the Board of Directors of the Company in their meeting held on 28th May 2025.

We hereby confirm that while providing this certificate we have complied with the Code of Ethics issued by the Institute of Chartered Accountants of India. This certificate is being provided as per the Circular issued by the National Stock Exchange of India dated 05/09/2024 and on specific request by the Board of Directors of the Company.

Yours sincerely,

For Gada Chheda & Co LLP,
Chartered Accountants
ICAI Firm Registration No.: W100059

RONAK PRAVIN GADA
Digitally signed by RONAK PRAVIN GADA
Date: 2025.05.28 14:04:35 +05'30'

Ronak Pravin Gada
Designated Partner
Membership No: 146825
Place: Mumbai
Date: 28/05/2025
UDIN: 25146825BMIFQH7177

Annexure A

(Rs. in Lakhs)

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilized Amount	Unutilized Amount	Remarks
1	To meet the Working capital requirements	1900.00	1965.98	0	Refer to Note below
2	General corporate purposes	743.40	743.40	0	None
3	Issue Expenses	403.00	337.02	0	Refer to Note below
Total		**3046.40**	**3046.40**	**0**	

Note: During the year ended 31st March 2025, the Company reassessed the actual expenditure incurred towards share issue expenses in connection with the public offering. As per the invoices received and accounted for during the period, the actual issue-related expenses amounted to ₹337.02 lakhs, as against the originally estimated amount of ₹403 lakhs disclosed in the Prospectus.

As a result of the lower-than-anticipated issue expenses, the net proceeds available for deployment have increased from ₹2,643.40 lakhs to ₹2,709.38 lakhs.

In line with the objects of the issue stated in the Prospectus, the unutilized portion of the funds originally earmarked for issue expenses has been reallocated towards the "Working Capital" object. Accordingly, the utilization of funds under the "Working Capital" category has increased from ₹1,900 lakhs to ₹1,965.98 lakhs as of 31st March 2025.

The revised allocation remains within the scope of the objects of the issue as disclosed in the Prospectus and is in compliance with applicable regulatory requirements.

MASON
INFRATECH
Limited
CIN No. L43900MH2023PLC401571

CEO & CFO CERTIFICATION TO THE BOARD

[Under Regulation 33(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Board of Directors,

I, Mr. Asit Thakkar Dattani, Managing Director in capacity as Chief Executive Officer* of Mason Infratech Limited ("the Company"), to the best of my knowledge and belief certify that:

I have reviewed the financial results for the Year ended March 31, 2025, and based on our knowledge and beliefs certify that:

- These results do not contain any false or misleading statement or figures or materially untrue statement and do not omit any material fact or contain any statements that might be misleading.

- These statements together present a true and fair view of the Company's affairs and are in compliance with the existing accounting standards, applicable laws and regulations.

Date: 28.05.2025

ASIT SURENDRA DATTANI THAKKAR
Digitally signed by ASIT SURENDRA DATTANI THAKKAR
Date: 2025.05.28 13:54:36 +05'30'

Asit Thakkar Dattani
Chairman & Managing Director
DIN: 01382453

(*Since the Company does not have a CEO & CFO, it is certified by the Managing Director of the Company)

103, "Imperia", Mahavir Millenium, Vasant Vihar, Pokhran Road No. 2,

Thane West - 400610.

Info@masoninfra.com www.masoninfra.com

MASON
INFRATECH
Limited
CIN No. L43900MH2023PLC401571

Certification Pursuant to Regulation 17(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Mr. Asit Thakkar Dattani, Managing Director in capacity as Chief Executive Officer of Mason Infratech Limited ("the Company") do hereby certify to the board that: -

a) I have reviewed Financial Statements and the Cash Flow Statement of the Company for the year ended March 31, 2025, and that to the best of our knowledge and belief:

i. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
ii. these statements together present a true and fair view of the Company's affair and are in compliance with existing Accounting Standards, applicable laws and regulations.

b) To the best of our knowledge and belief, no transactions entered into by the Company during the year ended March 31, 2025, are fraudulent, illegal or violative of the Company's code of conduct.

c) I accept responsibility for establishing and maintaining internal controls for financial reporting and that I have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which that are aware and the steps they have taken or propose to take to rectify these deficiencies.

d) During the year: -

There have not been any significant changes in internal control over financial reporting.

- there have not been any significant changes in accounting policies; and

103, “Imperia”, Mahavir Millenium, Vasant Vihar, Pokhran Road No. 2,

Thane West - 400610.

Info@masoninfra.com www.masoninfra.com

- there have been no instances of significant fraud of which I am aware that involve management or other employees have significant role in the Company's internal control system over financial reporting.

Date: 28.05.2025

ASIT SURENDRA DATTANI THAKKAR
Digitally signed by ASIT SURENDRA DATTANI THAKKAR
Date: 2025.05.28 13:55:00 +05'30'

Asit Thakkar Dattani
Chairman & Managing Director
DIN: 01382453

(*Since the Company does not have a CEO & CFO, it is certified by the Managing Director of the Company)