V. K. SURANA & CO.
Chartered Accountants

1st Floor, VCA Complex,
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Independent Auditor's Report on the half yearly and Year to Date Audited Standalone 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
Active Infrastructures Limited
(Formerly Active Infrastructures Private Limited)

Opinion

We have audited the accompanying statement of Standalone Financial Results of Active Infrastructures Limited (Formerly Active Infrastructures Private Limited) (the "Company") for the half year and for the year ended March 31st, 2026 (the "Statement"/ "Standalone Financial Results") 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) ("the LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

i. are 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 loss and other financial information of the Company for the six months and year ended March 31, 2026.

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 Standalone 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 Standalone 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.

Management's and Board of Directors' Responsibilities for the Standalone Financial Statement

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company 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 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;

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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 Statement, 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the statement 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 this 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 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 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 Standalone 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.

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

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 Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in 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 Standalone 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 Matters

The Statement includes the financial results for the half-ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the six months ended of the current financial year, which were subject to limited review by us. Our opinion is not modified in respect of this matter.

The audit of standalone financial results for the corresponding half year ended and year ended 31 March 2025 included in the Statement was carried out and reported by V. S. Jakhotiya & Co., who have expressed unmodified opinion vide their audit report dated 23rd May 2025, whose report has been furnished to us, and which have been relied upon by us for the purpose of our audit of the Statement. Our opinion is not modified in respect of this matter.

For V.K. Surana & Co.
Chartered Accountants
Firm Reg. No. 110634W

V.K. SURANA & CO. F.R.No. 110634W CHARTERED ACCOUNTANTS, NAGPUR

Suresh Galani
Partner
Membership no: 168192
Nagpur, 25th May 2026
UDIN: 26168192AQLRAS1852

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 2026

(₹ in Lakhs except for per share data)

Sr No.	PARTICULARS	Half Year Ended			Year Ended	
		March 31st, 2026	September 30th, 2025	March 31st, 2025	March 31st, 2026	March 31st, 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	2,518.48	1,664.19	1,484.50	4,182.67	3,607.02
II	Other income	150.08	164.03	42.47	314.11	56.08
III	**Total Income (I+II)**	**2,668.55**	**1,828.22**	**1,526.97**	**4,496.77**	**3,663.10**
IV	**Expenses**					
	a) Cost of goods sold or services rendered	1,735.78	1,195.09	1,232.55	2,930.87	2,847.53
	b) Employees benefits expense	54.64	31.53	12.15	86.17	14.80
	c) Finance cost	1.57	11.65	2.39	13.22	2.59
	d) Depreciation and amortisation expense	16.38	0.29	0.06	16.67	0.06
	e) Other expenses	60.49	45.24	30.16	105.74	46.62
	Total expenses (IV)	**1,868.86**	**1,283.81**	**1,277.32**	**3,152.67**	**2,911.40**
V	**Profit/ (loss) before tax (III-IV)**	**799.69**	**544.41**	**249.65**	**1,344.11**	**751.70**
VI	**Tax expense**					
	a) Current tax	209.50	139.44	65.58	348.94	194.72
	b) Deferred tax	(2.11)	-	0.01	(2.11)	0.01
	c) Earlier year tax	(13.09)	-	(11.78)	(13.09)	(11.78)
	Total tax expense	**194.31**	**139.44**	**53.81**	**333.75**	**182.96**
VII	**Profit/ (loss) for the period (V - VI)**	**605.39**	**404.98**	**195.84**	**1,010.36**	**568.74**
VIII	**Other comprehensive income**					
	A (i) Items that will not be reclassified to profit or loss:	-	-	-	-	-
	a) Actuarial gain / (loss) on Remeasurement of Defined benefit obligations	(3.71)		-	(3.71)	-
	(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	0.93		-	0.93	-
	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	**(2.77)**	**-**	**-**	**(2.77)**	**-**
	Total Comprehensive Income for the period (VII+VIII)	**602.61**	**404.98**	**195.84**	**1,007.58**	**568.74**
	Paid-up Equity Share Capital-Par Value Rs. 5/- each	750.75	750.75	750.75	750.75	750.75
	Par value per share	5.00	5.00	5.00	5.00	5.00
	Other Equity	-	-	-	10,732.19	9,888.68
	Earnings per Share in Rupees (Rs. 5/- each)*					
	a) Basic EPS	**4.03**	**2.70**	**1.30**	**6.73**	**3.79**
	b) Diluted EPS	**4.03**	**2.70**	**1.30**	**6.73**	**3.79**

ACTIVE INFRASTRUCTURES LIMITED

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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 2026

* EPS is not annualised for the Half year ended 31st March 2026, 30th September 2025 and 31st March 2025

1 The above Audited Standalone financial results for the half year and year ended on March 31st, 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25th May,2026 and concluded on 25th May,2026. 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 the company had approved a final dividend of Rs.1/- (one rupee) per equity share of face value of Rs.5/-(five rupees each) i.e. 20% on the equity shares for the financial year 24-25 at the annual general meeting held on 25th July 2025. Final Dividend was paid on 31 July 2025.

4 The board of directors has recommended a final dividend of Rs. 0.5/- (fifty paise) per equity share of face value Rs.5/-(five rupees) i.e.10% on the equity shares in the capital of the company for the financial year 25-26 ended 31st March 2026 subject to the approval of the shareholders.

5 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has considered restructured compensation of its employees with effect from April 1, 2026, and assessed the impact of the changes, consistent with the Labour Codes, draft rules, FAQs etc.. Considering the materiality and regulatory-driven, nature of this impact, the Company has accounted for this impact in the employee benefit expenses in the statement of profit or loss for the year ended March 31, 2026. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

6 Out of the total IPO proceeds of ₹ 7,783 Lakhs, unutilised proceeds amounting to ₹ 1,648 Lakhs as at the reporting date are pending utilisation towards the objects of the issue. Such unutilised proceeds have been temporarily invested / parked in fixed deposits with scheduled banks and monitoring agency account in accordance with the objects of the issue and applicable provisions of the Companies Act, 2013 and SEBI regulations. The monitoring agency has issued its report on utilisation of IPO proceeds for the relevant period in compliance with applicable SEBI regulations.

7 Figures for the half year ended March 31, 2026 represent the difference between audited figures for the financial year and the limited reviewed figures for the six months period ended September 30, 2025.

8 The results for the half year ended and for the year ended 31st March, 2026, are available on the NSE emerge platform (URL:https://www.nseindia.com/products-services/emerge-platform-about-sme) and on the Company's website (URL: https://activeinfra.in/)

For Active Infrastructures Limited

Mr. Nitesh Sanklecha
Managing Director
DIN No. 03532145
UDIN:
Nagpur 25th May ,2026

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 Balance Sheet As at 31st March, 2026

(₹ in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
	(Audited)	(Audited)
I. ASSETS		
A. Non-current assets		
(a) Property, plant and equipment	63.31	67.47
(b) Intangible assets	0.04	0.07
(c) Financial assets		
(i) Investments	741.12	355.64
(ii) Other financial assets	2.50	1.86
(d) Deferred tax assets (net)	3.03	-
Total Non-current assets	**810.00**	**425.04**
B. Current assets		
(a) Inventories	5,147.48	4,081.11
(b) Financial assets		
(i) Trade receivables	1,329.32	1,273.34
(ii) Cash and cash equivalents	805.53	6,094.74
(iii) Bank balance other than (ii) above	1,393.13	33.29
(iv) Loans	865.70	355.94
(v) Other financial assets	2,134.53	-
(c) Current tax assets (net)	64.74	1.32
(d) Other current assets	204.79	36.69
Total Current assets	**11,945.22**	**11,876.43**
TOTAL ASSETS	**12,755.22**	**12,301.47**
II. EQUITY AND LIABILITIES		
A. Equity		
(a) Equity share capital	750.75	750.75
(b) Other equity	10,746.11	9,888.68
Total Equity	**11,496.87**	**10,639.43**
B. Liabilities		
B.1 Non-current liabilities		
(a) Provisions	12.17	1.83
(b) Deferred tax liabilities (net)	-	0.01
Total Non-current liabilities	**12.17**	**1.84**
B.2 Current liabilities		
(a) Financial liabilities		
(i) Borrowing	-	698.02
(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	816.88	382.56
(iii) Other financial liabilities	209.71	146.03
(b) Other current liabilities	219.55	89.06
(c) Provisions	0.04	-
(d) Current tax liabilities (net)	-	52.81
Total Current liabilities	**1,246.18**	**1,660.20**
Total liabilities	**1,258.35**	**1,662.04**
TOTAL EQUITY AND LIABILITIES	**12,755.22**	**12,301.47**

The disclosure is an extract of the audited Balance sheet as at March 31, 2026 and March 31, 2025 prepared in compliance with the Indian Accounting Standards (Ind-AS)

For Active Infrastructures Limited

Mr. Nitesh Sanklecha
Managing Director
DIN No. 03532145
UDIN:
Nagpur 25th May ,2026

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 Statement of Cash Flow for the Year ended on 31st March, 2026

(₹ in Lakhs)

	Particulars	For the Year ended 31st March, 2026		For the Year ended 31st March, 2025	
		Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
			(Audited)		(Audited)
A)	**Cash Flow from Operating Activities**				
	Net Profit before Tax	**1,344.11**		**751.70**	
	Adjustments for Non Cash Items:				
	Depreciation	16.67		0.06	
	Depreciation charged to Project Capital Work-in-Progress	-		20.12	
	Change in Non Current Gratuity provision	6.63			
	Change in Current Gratuity provision	0.04			
	Adjustment for cash flows of other activities:				
	Loss from LLP	0.14		2.67	
	Balance written back	(3.67)		(0.86)	
	Interest Income	(305.39)		(54.20)	
	Finance Cost - Interest and other charges	13.22		2.59	
	Operating profit before working capital changes		**1,071.76**		**722.06**
	Adjustment for Working Capital Changes :				
	Changes in Inventories	(1,066.36)		762.10	
	Changes in Trade Receivables	(55.98)		(1,240.04)	
	Changes in Other non financial Current Assets	(168.10)		(28.72)	
	Changes in Trade Payables	146.28		544.76	
	Change in other current financial asset	(2,134.53)			
	Changes in other non current financial assets	(0.64)		(0.63)	
	Changes in Other Non Financial Current Liabilities	130.48		31.46	
	Changes in other current financial liabilities	63.68		125.41	
	Changes in other non financial non-current liabilities	-		(33.80)	
	Cash generated from operations	**(2,013.41)**		**882.61**	
	Direct Taxes	(465.18)		(158.41)	
	Tax of Earlier years	**13.09**		-	
	Net Cash From Operating Activities (A)		**(2,465.50)**		**724.21**
B)	**Cash Flow from Investing Activities**				
	Inter-Corporate Loans Given	(509.77)		(102.21)	
	Purchase of Property, Plant and Equipments	(12.48)		(3.00)	
	Purchase of Investment	(385.48)		(2.93)	
	Changes in Bank Balances other than cash and cash equivaler	(1,359.83)		(33.29)	
	Loss From LLP	(0.14)		-	
	Interest Income	305.39		54.20	
	Net Cash used in Investing Activities (B)		**(1,962.31)**		**(87.24)**
C)	**Cash Flow from Financing Activities**				
	Payment from Current Borrowings	(698.02)		(31.63)	
	Dividend paid during the year	(150.15)		(187.51)	
	Payment from Non-Current Borrowings			(2,000.18)	
	Finance Cost - Interest and other charges	(13.22)		(2.59)	
	Proceeds from Issuance of Share capital			7,676.60	
	Net Cash used in Financing Activities (C)		**(861.40)**		**5,454.69**
	Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)		**(5,289.21)**		**6,091.66**
	Opening Balance of Cash & Cash Equivalents		**6,094.74**		**3.08**
	Closing Balance of Cash & Cash Equivalents		**805.53**		**6,094.74**

For Active Infrastructures Limited

Mr. Nitesh Sanklecha
Managing Director
DIN No. 03532145
UDIN:
Nagpur 25th May ,2026

ACTIVE INFRASTRUCTURES LIMITED

V. K. SURANA & CO.
Chartered Accountants

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Independent Auditor's Report on the half yearly and Year to Date Audited Consolidated 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
Active Infrastructures Limited
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 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, 2026 ("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, and on the consideration of the audit reports of the other auditors on standalone financial statement / financial information of subsidiaries referred to in Other Matter section below, the Consolidated Financial results:

a) Includes the financial results of the following companies/ Limited Liability Partnership ("LLP"):

Company	Relationship
Active Infrastructures Limited (Formerly Active Infrastructures Private Limited)	Holding Company
Digvijay Shradha Infrastructure Private Limited	Subsidiary Company
Achievers Ventures Private Limited	Subsidiary Company
Stargate Ventures LLP	Subsidiary LLP
Solus Ventures LLP	Subsidiary 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 loss and other financial information of the Group for the half year and year ended March 31, 2026.

V.K. SURANA & CO. F.R.No. 110634W CHARTERED ACCOUNTANTS, NAGPUR

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 Consolidated Financial Results 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 ("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 and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

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

These consolidated financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in 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. The respective Management and Board of Directors of the companies/entities 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 each company/entity 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results 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 consolidated financial results by the Management and the Board of 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 are also responsible for overseeing the financial reporting process of the Group.

V.K. SURANA & CO. F.R.No. 110634W CHARTERED ACCOUNTANTS, NAGPUR

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 group 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.

V.K. SURANA & CO. F.R.No. 110634W CHARTERED ACCOUNTANTS, NAGPUR

- Obtain sufficient appropriate audit evidence regarding the financial information/ financial statements of the entities or business activities within the Group, to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of financial statements of such entities included in the financial statements, of which we are the independent auditors. For the other entities included in the financial statements, 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.

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 No CIR/CFD/CMD1/44/2019 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 subsidiary companies whose Audited financial statements, without giving effect to elimination of intra-group transactions, reflect a total assets of Rs. 6628.96 Lakhs as of March 31, 2026, total revenue of Rs. 3235.81 Lakhs and Rs. 5473.98 Lakhs, total net profit after tax of Rs. (166.05) Lakhs and Rs. 18.10 lakhs, total comprehensive Income of Rs. (166.05) Lakhs and Rs. 18.10 Lakhs for half year and year ended March 31, 2026 respectively and net cash outflow of Rs. 59.61 lakhs for year ended March 31, 2026 respectively, as considered in the Statement, as considered in the statement which have been audited by the Independent Auditor of the respective company.

   The independent auditor's reports on financial statements and other financial information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph above.

V.K. SURANA & CO. F.R.No. 110634W CHARTERED ACCOUNTANTS, NAGPUR

b) The accompanying Statement includes the audited interim standalone financial results/ financial information, in respect of —

- 2 subsidiaries (Limited Liability Partnership-LLP), whose audited standalone financial results/financial information reflect total assets of Rs. 6117.73 Lakhs as at 31st March, 2026, total revenues of Rs. NIL Lakhs and Rs. NIL Lakhs, total loss after tax of Rs. 0.15 Lakhs and Rs. 0.19 Lakhs, total comprehensive loss of Rs. 0.15 Lakhs and Rs. 0.19 Lakhs for the half year and year ended March 31, 2026 respectively and net cash inflows of Rs. 16.04 Lakhs for the year ended 31st March, 2026, as considered in the Statement.

  Further, the audited interim standalone financial results/financial information of these 2 subsidiaries (Limited Liability Partnership-LLP) have been prepared in accordance with accounting principles generally accepted in India, including accounting standards issued by ICAI. The Holding Company's management has converted the financial statements of such subsidiaries from accounting principles generally accepted in India to Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. We have audited these conversion adjustments made by the Holding Company's management. Our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of such subsidiaries is based on the report of other auditors and conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion above on the consolidated financial Results is not modified in respect of the above matters with respect to our reliance on the work done by and the reports of the other auditors.

c) The Statement includes the consolidated financial results for the half year ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the six months ended of the current financial year, which were subject to limited review by us.

d) The audit of consolidated financial results for the corresponding half year and year ended 31 March 2025 respectively, included in the Statement was carried out and reported by V. S. Jakhotiya & Co., who have expressed unmodified opinion vide their audit report dated 23 May 2025, whose report has been furnished to us and which has been relied upon by us for the purpose of our audit of the Statement. Our opinion is not modified in respect of this matter

Our opinion on the Audit of the Consolidated Financial Results is not modified in respect of these matters.

For V.K. Surana & Co.
Chartered Accountants
Firm Reg. No. 110634W

V.K. SURANA & CO. F.R.No. 110634W CHARTERED ACCOUNTANTS, NAGPUR

Suresh Galani
Partner
Membership no: 168192
Nagpur, 25th May 2026
UDIN: 26168192LFAFKC9730

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 2026

(₹ in Lakhs except for per share data)

Sr No.	PARTICULARS	Half Year Ended			Year Ended	
		March 31st, 2026	September 30th, 2025	March 31st, 2025	March 31st, 2026	March 31st, 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	5,754.29	3,902.36	5,608.62	9,656.65	8,975.74
II	Other income	320.04	178.45	51.41	498.49	74.14
III	**Total Income (I+II)**	**6,074.33**	**4,080.81**	**5,660.03**	**10,155.14**	**9,049.88**
IV	**Expenses**					
	a) Purchase of Stock-in-trade	-	44.39	54.70	44.39	83.50
	b) Cost of goods sold or services rendered	4,666.78	2,834.27	3,948.96	7,501.05	6,466.01
	c) Employees benefits expense	61.63	37.42	17.35	99.05	24.87
	d) Finance cost	161.75	169.22	315.30	330.97	320.63
	e) Depreciation and amortisation expense	158.17	139.04	207.62	297.21	372.06
	f) Other expenses	344.68	65.95	19.02	410.63	38.93
	Total expenses (IV)	**5,393.01**	**3,290.29**	**4,562.95**	**8,683.30**	**7,305.99**
V	**Profit/ (loss) before tax (III-IV)**	**681.32**	**790.52**	**1,097.08**	**1,471.84**	**1,743.88**
VI	**Tax expense**					
	a) Current tax	246.24	224.78	357.12	471.02	487.55
	b) Deferred tax	(2.30)	(23.33)	(2.03)	(25.63)	(31.89)
	c) Earlier year tax	(1.95)	-	(12.02)	(1.95)	(20.97)
	Total tax expense	**241.99**	**201.45**	**343.08**	**443.44**	**434.69**
	Share in the Profit/Loss of Associates			-		-
VII	**Profit/ (loss) for the period (V - VI)**	**439.33**	**589.07**	**754.00**	**1,028.41**	**1,309.19**
	Attributable to:					
	Owners of the Parent	**523.20**	**499.89**	**482.00**	**1,023.09**	**948.24**
	Non-controlling Interest	**(83.87)**	**89.19**	**272.00**	**5.32**	**360.96**
VIII	**Other comprehensive income**					
	A (i) Items that will not be reclassified to profit or loss:	-	-	-	-	-
	a) Actuarial gain / (loss) Remeasurement of Defined benefit obligations	(3.71)		-	(3.71)	
	(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	0.93		-	0.93	
		-				
	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	**(2.77)**	**-**	**-**	**(2.77)**	**-**
	Total Comprehensive Income for the period (VII+VIII)	**436.56**	**589.07**	**754.00**	**1,025.63**	**1,309.19**
	Attributable to:					
	Owners of the Parent	**520.43**	**499.89**	**482.00**	**1,020.32**	**948.24**
	Non-controlling Interest	**-83.87**	**89.19**	**272.00**	**5.32**	**360.96**
	Paid-up Equity Share Capital-Per Value Rs. 5/- each	750.75	750.75	750.75	750.75	750.75
	Par value per share	5.00	5.00	5.00	5.00	5.00
	Other Equity	-	-	-	11,294.88	10,424.72
	Earnings per Share in Rupees (Rs. 5/- each)*					
	a) Basic EPS	**3.48**	**3.33**	**3.21**	**6.81**	**6.32**
		3.48	**3.33**	**3.21**	**6.81**	**6.32**

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 2026

* EPS is not annualised for the quarter ended 31st March 2026, 30th September 2025 and 31st March 2025

1 The above Audited Consolidated financial results for the half year and year ended on March 31st, 2026 are reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25th May,2026 and concluded on 25th May,2026. 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 the company had approved a final dividend of Rs.1/- (one rupee) per equity share of face value of Rs.5/-(five rupees each) i.e. 20% on the equity shares for the financial year 24-25 at the annual general meeting held on 25th July 2025. Final Dividend was paid on 31st July 2025.

4 The board of directors has recommended a final dividend of Rs. 0.5/- (fifty paise) per equity share of face value Rs.5/-(five rupees) i.e. 10% on the equity shares in the capital of the company for the financial year 25-26 ended 31st March 2026 subject to the approval of the shareholders.

5 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has considered restructured compensation of its employees with effect from April 1, 2026, and assessed the impact of the changes, consistent with the Labour Codes, draft rules, FAQs etc.. Considering the materiality and regulatory-driven, nature of this impact, the Company has accounted for this impact in the employee benefit expenses in the statement of profit or loss for the year ended March 31, 2026. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

6 Out of the total IPO proceeds of ₹ 7,783 Lakhs, unutilised proceeds amounting to ₹ 1,648 Lakhs as at the reporting date are pending utilisation towards the objects of the issue. Such unutilised proceeds have been temporarily invested / parked in fixed deposits with scheduled banks and monitoring agency account in accordance with the objects of the issue and applicable provisions of the Companies Act, 2013 and SEBI regulations. The monitoring agency has issued its report on utilisation of IPO proceeds for the relevant period in compliance with applicable SEBI regulations.

7 Figures for the half year ended March 31, 2026 represent the difference between audited figures for the financial year and the limited reviewed figures for the six months period ended September 30, 2025.

8 The consolidated results for the half year ended and for the year ended 31st March, 2026, 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 25th May ,2026

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 Balance Sheet As at 31st March, 2026

(₹ in Lakhs)

Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
I. ASSETS		
A. Non-current assets		
(a) Property, plant and equipment	4,974.95	3,066.15
(b) Goodwill	0.03	0.03
(c) Intangible assets	0.04	0.07
(d) Capital work in Progress	1,872.63	
(e) Financial assets		
(i) Investments	109.81	124.69
(ii) Other financial assets	6.26	5.60
(f) Deferred tax assets (Net)	98.04	71.49
Total Non-current assets	**7,061.76**	**3,268.02**
B. Current assets		
(a) Inventories	6,094.03	4,112.01
(b) Financial assets		
(i) Trade receivables	4,993.50	5,209.83
(ii) Cash and cash equivalents	823.70	6,156.47
(iii) Bank balance other than (ii) above	1,432.80	62.45
(iv) Loans	133.86	436.98
(v) Other Financial assets	3,071.07	12.10
(c) Current tax assets (Net)	61.49	1.32
(d) Other current assets	322.72	169.34
Total Current assets	**16,933.17**	**16,160.51**
TOTAL ASSETS	**23,994.93**	**19,428.53**
II. EQUITY AND LIABILITIES		
A. Equity		
(a) Equity share capital	750.75	750.75
(b) Other equity	11,294.88	10,424.72
(c) Non-controlling interests	512.11	506.80
Total Equity	**12,557.74**	**11,682.26**
B. Liabilities		
B.1 Non-current Liabilities		
(a) Financial liabilities		
(i) Borrowings	3,547.36	405.49
(ii) Other financial liabilities	52.67	49.84
(b) Provisions	12.17	1.83
(c) Deferred tax liabilities (Net)		0.01
Total Non-current Liabilities	**3,612.20**	**457.17**
B.2 Current liabilities		
(a) Financial liabilities		
(i) Borrowing	4,475.85	5,177.30
(ii) Trade payables:		
(A) Total outstanding dues of micro enterprise and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,669.37	1,307.00
(iii) Other financial liabilities	303.87	226.53
(b) Other current liabilities	1,375.85	390.11
(c) Provisions	0.04	-
(d) Current Tax Liabilities (Net)		188.16
Total Current Liabilities	**7,824.98**	**7,289.10**
Total Liabilities	**11,437.19**	**7,746.27**
TOTAL EQUITY AND LIABILITIES	**23,994.93**	**19,428.53**

The disclosure is an extract of the audited Balance sheet as at March 31, 2026 and March 31, 2025 prepared in compliance with the Indian Accounting Standards (Ind-AS)

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

ACTIVE INFRASTRUCTURES LIMITED

Mr. Nitesh Sanklecha
Managing Director
DIN No. 03532145
Nagpur 25th May ,2026

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 Statement of Cash Flow for the Year ended on 31st March, 2026

(₹ In Lakhs)

	Particulars	For the Year ended 31st March, 2026		For the Year ended 31st March, 2025	
		Amount	Amount	Amount	Amount
		(Audited)	(Audited)	(Audited)	(Audited)
A)	**Cash Flow from Operating Activities**				
	Net Profit before Tax	**1,471.84**		**1,743.88**	
	Adjustments for Non Cash Items:				
	Depreciation	297.21		372.06	
	Depreciation charged to Project Capital Work-in-Progress			20.12	
	Changes in Non Current Gratuity Provisions	6.63		1.83	
	Changes in Current Gratuity Provisions	0.04			
	Adjustment for cash flows of other activities:				
	Dividend received	(1.20)		(0.98)	
	Balance Written Back	(3.67)		(0.86)	
	Interest Income	(289.00)		(71.20)	
	Interest Received from Income Tax Refund			(0.09)	
	Finance Cost - Interest and other charges	330.97		320.63	
	Profit From Associates				
	Operating profit before working capital changes		**1,812.83**		**2,385.39**
	Adjustment for Working Capital Changes :				
	Changes in Inventories	(1,982.02)		748.49	
	Changes in Trade Receivables	216.34		(3,071.83)	
	Changes in Other non financial Current Assets	(153.38)		85.95	
	Changes in Trade Payables	366.04		637.97	
	Changes in Other Financial Assets	(3,059.64)		2.33	
	Changes in Other non financial Current Liabilities	985.74		227.30	
	Changes in other non current financial liabilities	2.83			
	Changes in other current financial liabilities	77.34		(202.70)	
	Cash generated from operations	**(1,733.92)**		**812.91**	
	Direct Taxes	(719.34)		(365.03)	
	Tax of Earlier years	1.95		-	
	Net Cash From Operating Activities (A)		**(2,451.32)**		**447.88**
B)	**Cash Flow from Investing Activities**				
	Inter Corporate Loans Given	303.12		(381.28)	
	Purchase of Property, Plant and Equipments	(2,205.98)		(332.39)	
	Changes in Bank Balances other than cash and cash equivalents	(1,370.35)		59.96	
	Proceeds from Investment	14.88		-	
	Capital work in Progress	(1,872.63)			
	Dividend received	1.20		0.98	
	Interest Income	289.00		71.20	
	Net Cash used in Investing Activities (B)		**(4,840.76)**		**(581.54)**
C)	**Cash Flow from Financing Activities**				
	Dividend paid during the year	(150.15)		(187.51)	
	Payment of Borrowings	2,440.42		(893.10)	
	Finance Cost - Interest and other charges	(330.97)		(320.63)	
	Change in share capital of NCI			0.20	
	Issue of Equity Shares (Including Share Premium & Net of IPO Exp)			7,676.60	
	Net Cash used in Financing Activities (C)		**1,959.30**		**6,275.57**
	Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)		**(5,332.78)**		**6,141.91**
	Opening Balance of Cash & Cash Equivalents		6,156.47		**14.56**
	Closing Balance of Cash & Cash Equivalents		**823.70**		**6,156.47**

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

Mr. Nitesh Sanklecha
Managing Director
DIN No. 03532145
Nagpur 25th May ,2026

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
Consolidated Segmentwise Report for Half Year and Year ended 31 March 2026

Rs In Lacs

Sr. No.	Particulars	Half Year ended			Year Ended	Year Ended
		March 31st, 2026	September 30th, 2025	March 31st, 2025	March 31st, 2026	March 31st, 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	**Segment Revenue**					
	a) Infrastructure	5,520.04	3,902.36	5,495.45	9,422.40	6,900.06
	b) Real Estate	234.25	-	113.17	234.25	2,075.67
	Gross Revenue from sale of products and services	**5,754.29**	**3,902.36**	**5,608.62**	**9,656.65**	**8,975.74**
2	**Segment Results**					
	a) Infrastructure	397.94	1,023.71	1,491.80	1,421.65	1,819.50
	b) Real Estate	207.02	-	113.16	207.02	606.73
	Less					
	i) Finance cost	(161.75)	(169.22)	(315.30)	-330.97	(320.63)
	ii) other unallocable (income) net of unallocable expenditure	238.10	(63.96)	(192.58)	174.14	(361.72)
	iii) Execptional item	-	-	-		-
	Total	**76.35**	**(233.18)**	**(507.88)**	**(156.83)**	**(682.35)**
	Profit before Tax	**681.32**	**790.53**	**1,097.08**	**1,471.84**	**1,743.88**
3	**Segment Assets**					
	a) Infrastructure	8,258.94	8,159.65	6,836.15	8,258.94	6,836.15
	b) Real Estate	10,670.64	9,847.91	6,916.36	10,670.64	6,916.36
	Unallocated Corporate Assets	5,931.03	4,605.77	6,157.79	5,931.03	6,157.79
	Inter company Asset Setoff	(865.68)	(651.27)	(481.78)	(865.68)	(481.78)
	Total Assets	**23,994.93**	**21,962.06**	**19,428.53**	**23,994.93**	**19,428.53**
4	**Segment Liability**					
	a) Infrastructure	6,680.49	5,399.80	5,125.61	6,680.49	5,125.61
	b) Real Estate	5,595.19	5,089.11	2,808.72	5,595.19	2,808.72
	Unallocated Corporate Liabilities	27.21	3.24	52.81	27.21	52.81
	Inter company Liability Setoff	-865.70	(651.27)	(240.87)	-865.70	(240.87)
	Total Liabilities	**11,437.19**	**9,840.87**	**7,746.27**	**11,437.19**	**7,746.27**
	Equity					
	Share Capital	750.75	750.75	750.75	750.75	750.75
	Other Equity	11,294.88	10,774.46	10,424.72	11,294.88	10,424.72
	Non controlling Interest	512.11	595.98	506.80	512.11	506.80
	Total	**12,557.74**	**12,121.19**	**11,682.26**	**12,557.74**	**11,682.26**
	Total Liabilities & Equity	**23,994.93**	**21,962.06**	**19,428.53**	**23,994.93**	**19,428.53**

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 25th May ,2026

ACTIVE INFRASTRUCTURES LIMITED *