

Through Online Filing
Ref No: AIL/CS/2026-27/07

Date: Monday, May 25, 2026

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

Symbol: ACTIVEINFR (Series: SM)

ISIN: INE0KLO01025

Subject : Outcome of the 01st Meeting of the Board of Directors of the Company of Financial Year 2026-2027 held on Monday, May 25, 2026.

Disclosure pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

Dear Sir / Madam,

With reference to the captioned subject above and our letter Ref. AIL/CS/2026-27/06 dated Wednesday, 20th May, 2026, the 01st meeting of the Board of Directors of the Company of Financial Year 2026-2027 was held through permitted Audio Visual means today on Monday, May 25, 2026.

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

- i. The Audited Financial Statements (Standalone & Consolidated) of the Company for the Financial Year ended 31st March, 2026, duly reviewed and recommended by the Audit Committee of the Company subject to consideration and/or adoption by the Members at the ensuing Nineteenth (19th) Annual General Meeting of the Company.
- ii. Audited Financial Results together with Audited Statement of Assets and Liabilities (Standalone & Consolidated) of the Company for the Fourth Quarter (Q-4) / Half-Year (H-2) / Financial Year ended 31st March, 206 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as reviewed and recommended by the Audit Committee.

In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) Audited Financial Results and Statement of Assets and Liabilities (Standalone & Consolidated) of the Company for the Fourth Quarter (Q-4) / Half-Year (H- 2) / Financial Year ended 31st March, 2026

ACTIVE INFRASTRUCTURES LIMITED

(Formerly Known as Active Infrastructures Private Limited)

CIN : L45200MH2007PLC174506

Registered Office : Riaan Tower 10th Floor, Mangalwari Road, Sadar Bazar, Nagpur-440001, Maharashtra

E : investorinfo@activeinfra.in | Phone No. : +91-7030002842 | Website : <https://activeinfra.in/>

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

Further Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, NSE Circular No. NSE/CML/2025/02 dated January 02, 2025, please find enclosed the Integrated Filing (Financial) for quarter ended 31st March, 2026 comprising of:

- a) The audited Financial Results along with the Independent Auditor Report of the Statutory Auditors of the Company, for the quarter ended 31st March, 2026, approved by the Board of Directors, at their meeting held on Monday, May 25, 2026 are attached herewith as **Annexure - III**. The above financial results are also made available on the Company's website: <https://activeinfra.in/> .
 - b) Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.: **Applicable**.
 - c) Format for disclosing outstanding default on Loans and Debt Securities: **Not Applicable as there is no default**.
 - d) Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Applicable**, will be filed along with XBRL for Integrated Filing - Financial results.
 - e) Statement on Impact of Audit Qualifications (For Audit Report with modified opinion) submitted along-with Annual Audited Financial Results (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable**.
 - f) Declaration confirming that the Statutory Auditors have issued an unmodified opinion on the financial results for the financial year ended March 31, 2026, in accordance with Regulation 33(3)(d) of the SEBI (LODR) Regulations- **Attached**.
- iii. The Board considered and took on record the Draft Auditors' Report in respect of Audited Financial Statements of the Company for the Financial Year 2025-26 ended on 31st March, 2026.
 - iv. The Board of Directors have considered and recommended, a final dividend of Re. 0.50 [Rupee Fifty Paise Only] per equity share of face value of Rs. 5/- (Rupees Five) each i.e @10% on the equity shares in the capital of the Company for the financial year 2025-2026 ended 31st March 2026, subject to the approval of the Shareholders (Members) of the Company at the ensuing Nineteenth (19th) Annual General Meeting of the Company.

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The Record Date / Book Closure dates for the purpose of determining the entitlement of the Members to the said Final Dividend shall be decided and intimated separately in due course, in accordance with the applicable provisions of law and the SEBI Listing Regulations.

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

- (a) Appointment of M/S Deshpande Bhalerao and Pashine, Chartered Accountants, (FRN: 139844W) as the Internal Auditor of the Company for the financial year 2026-2027 ending 31st March, 2027.
- (a) To continue Mr. Shreyas Sunil Raisonni (DIN: 06537653), as an (Non-Executive, Non-Independent) Director of the Company, liable to retire by rotation, pursuant to sub-section (6) of section 152 of the Companies Act, 2013.

In this context, we do hereby confirm that the appointee namely Mr. Shreyas Sunil Raisonni (DIN: 06537653), as an (Non-Executive, Non-Independent) Director of the Company, has not been debarred from holding the office of a Director of any Company by virtue of any Order of the SEBI or of any other authority and do not have any inter-se relationship with any other Director/s, Key managerial Personnel, Management and Promoters of the Company.

The brief profile of the Director/s seeking appointment / re-appointment at the ensuing Nineteenth (19th) Annual General Meeting of the Shareholders (Members) of the Company is also enclosed as **Annexure -I**.

- (b) Appointment of CS. Riddhita Agrawal, Company Secretary in Practice, Mumbai (Membership No. FCS 10054 & Certificate of Practice No. 12917 & Peer Review Certificate No. 1838/2022 as the Scrutinizer to conduct, monitor the e-voting process for the ensuing Nineteenth (19th) Annual General Meeting of the Members of the Company.

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

- 3. The Board of Directors of the Company has also duly noted, considered, reviewed and approved the draft Postal Ballot Notice along with the Explanatory Statement thereto, inter alia, for seeking approval of the Members of the Company for the following matters:**

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- i. Approval for variation in the utilisation of proceeds raised through the Initial Public Offer (“IPO”) of the Company and reallocation of the unutilised IPO proceeds from the objects stated in the Prospectus towards funding the working capital requirements of the Company and Investment in the Achievers Ventures Private Limited (Unlisted Subsidiary-WOS), subject to approval of the Members and other applicable regulatory/statutory approvals, in accordance with the applicable provisions of the Companies Act, 2013, SEBI (LODR) Regulations, 2015 and SEBI (ICDR) Regulations, 2018.
- ii. Approval under Section 186 of the Companies Act, 2013 for making investments, granting loans, providing guarantees and/or securities in excess of the limits prescribed under Section 186 of the Companies Act, 2013, upto an aggregate outstanding limit of Rs. 20,000 Lakhs, subject to approval of the Members of the Company.
- iii. Approval of material related party transaction(s)/ arrangement(s) between Achievers Ventures Private Limited, wholly owned subsidiary of the Company, and its related party namely Raghukul Shradha Realty LLP, pursuant to Regulation 23 of the SEBI (LODR) Regulations, 2015 and other applicable provisions of law, aggregating upto Rs. 7500 Lakhs, subject to approval of the Members of the Company.
- iv. Approval for enhancement in the limits of related party transaction(s) between the Company (Active Infrastructures Limited) and its wholly owned subsidiary namely Achievers Ventures Private Limited from the existing approved limit of Rs. 5,000 Lakhs to Rs. 10,000 Lakhs for the remaining approved tenure upto FY 2029-30, subject to approval of the Members of the Company
- v. the business inter-alia, the proposed Special Resolution(s) / Ordinary Resolution(s), as applicable, to be transacted and passed by the Members of the Company through Postal Ballot by way of voting through electronic means (remote e-voting);

Further, the Board of Directors has also considered and approved:

- the commencement of remote e-voting period from 9.00 A.M. (IST) on Thursday, 11th June, 2026 and ending at 5.00 P.M. (IST) on Friday, 10th July, 2026, for the purpose of Postal Ballot process;
- Friday, 05th June, 2026 as the Cut-off Date for determining the eligibility of the Members entitled to vote through remote e-voting and that the voting rights of the Members shall be reckoned in proportion to their shareholding in the paid-up equity share capital of the Company as on the said Cut-off Date;
- the appointment of Ms. CS Riddhita Agrawal, Practising Company Secretary (FCS No. 10054 and CP No. 12917), Mumbai, as the Scrutinizer for conducting the Postal Ballot process through remote e-voting in a fair and transparent manner;
- the appointment of Central Depository Services (India) Limited (“CDSL”) for providing the remote e-voting facility/platform for the Postal Ballot process and matters connected therewith.

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Please be noted that the Meeting No. 1 of Financial Year 2026-2027 of the Board of Directors of the Company was commenced at 17.30 Hrs and concluded at 20.10 Hrs on Monday, May 25, 2026.

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

Thanking you.

Yours faithfully,

For ACTIVE INFRASTRUCTURES LIMITED

NITESH SANKLECHA
MANAGING DIRECTOR
(DIN: 03532145)

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Annexure – I

Details of the directors seeking appointment/re-appointment in the 19th Annual General Meeting is as follows:-

Name of the Director	Mr. Shreyas Sunil Raison on (Non-Executive- Non Independent)
DIN (Director Identification Number)	DIN: 06537653
Date of Birth	16/02/1995
Date of Appointment as Director	18/05/2021
Nationality	Indian
Qualifications	M.Sc. (Master of Science – MS Information Systems) from Robert H. Smith School of Business, University of Maryland
Brief Profile	Comprehensive Experience as an executive in International Marketing team, Export (Europe) Division, International Markets and in various fields.
Expertise in Specific Functional Area	Expertise in Administration and Management of the Companies Affairs
Number of Shares held in the Company	NIL
List of the Directorship held in other companies	<ol style="list-style-type: none"> 1. Shradha Realty Limited 2. Active Infrastructures Limited 3. Digvijay Shradha Infrastructure Private Limited 4. Heritage Infreal India Private Limited 5. Suntech Infraestate Nagpur Private Limited
Chairman / Member in the Committees of Board of other Companies in which he/she is the Director	NIL
Disclosure of relationship between directors (inter-se)	Not related to any Director, Manager or other Key Managerial Personnel of the Company

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Annexure –II

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

Brief profile of the Appointee - M/S Deshpande Bhalerao and Pashine, Chartered Accountants, (FRN: 139844W) as the Internal Auditor of the Company for the financial year 2026- 2027 ending 31st March, 2027 is as follows:-

Sr..No	Particulars	Disclosure
01	Name of Internal Auditor	M/S Deshpande Bhalerao and Pashine, Chartered Accountants, (FRN: 139844W)
02	Reason for change	Appointment as the Internal Auditor of the Company.
03	Date & Term of appointment	M/S Deshpande Bhalerao and Pashine, Chartered Accountants, (FRN: 139844W) appointed as the Internal Auditor of the Company on Monday, May 25, 2026. for a term of 1 (one) year for the Financial Year 2026-27.
04	Brief Profile	M/S Deshpande Bhalerao and Pashine, Chartered Accountants, (FRN: 139844W) is a well-known firm of Chartered Accountants having expertise of more than 10 Years in Auditing, Taxation, Management Consultancy, Corporate Advisory on Mergers & Acquisitions, Project Financing and Compliances of Company Law related matters. The firm consists of Three [03] partners and have it branch at Pune with Head Office at Plot No.4 Flat No.301, Sujata Mansion Pioneer Society, Nagpur-440022, India

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Through Online Filing

Ref No: AIL/CS/2026-27/08

Date: Monday, May 25, 2026

To,

**The Manager - Listing Department,
National Stock Exchange of India Limited**

Exchange Plaza, C-1, Block —G,
Bandra Kurla Complex, Bandra (East),
Mumbai- 400051

Symbol: ACTIVEINFR (Series: SM)

ISIN: INE0KLO01025

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

Dear Sir / Madam,

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and pursuant to the SEBI Circular bearing No. CIR/CFD/CMD/56/2016 dated 27 May, 2016, we do hereby confirm and declare that M/s. V.K. Surana & Co. Chartered Accountants, Nagpur (Firm Registration No.: 110634W), Statutory Auditors of the Company, have issued the Audit Report with Unmodified Opinion, in respect of Financial Statements of the Company, for the Fourth Quarter and Year ended on 31st March, 2026 duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting/s held on Monday, 25th May 2026.

You are requested to take the same on records.

For ACTIVE INFRASTRUCTURES LIMITED



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



**GAUTAM RAMESH JAIN
CHIEF FINANCIAL OFFICER**

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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:

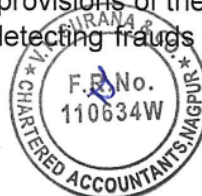
- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard and other accounting principles generally accepted in India 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;



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.



- 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

Suresh Galani

Suresh Galani

Partner

Membership no: 168192

Nagpur, 25th May 2026

UDIN: 26168192AQLRAS1852



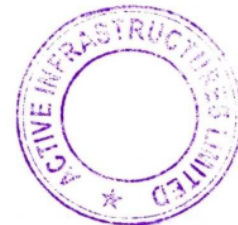
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(Formerly Active Infrastructures Private Limited)

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



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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

- 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
- 1 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.

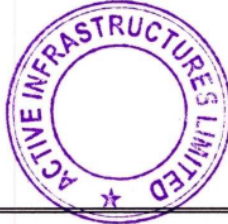
- 6 Out of the total IPO proceeds of ₹ 7,783 Lakhs, unutilised proceeds amounting to ₹ 1,648 Lakhs as at the reporting date are pending utilisation towards the objects of the issue. Such unutilised proceeds have been temporarily invested / parked in fixed deposits with scheduled banks and monitoring 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
(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

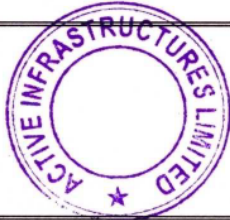
(₹ in Lakhs)

Particulars	As at	As at
	31st March 2026	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

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



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.



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.



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.



- 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.



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

Suresh Galani

Suresh Galani

Partner

Membership no: 168192

Nagpur, 25th May 2026

UDIN: 26168192LFAFKC9730



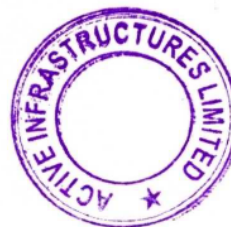
ACTIVE INFRASTRUCTURES LIMITED
(Formerly Active Infrastructures Private Limited)

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
(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

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.

- 1 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.

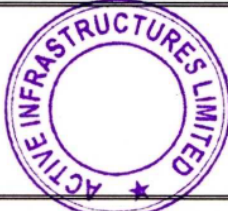
- 7 Figures for the half year ended March 31, 2026 represent the difference between audited figures for the financial year and the limited reviewed figures for the six months period ended September 30, 2025.

- 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)


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 Balance Sheet As at 31st March, 2026 (₹ in Lakhs)		
Particulars	As at	As at
	31st March 2026	31st March 2025
	(Audited)	(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)		
Mr. Nitesh Sanklecha Managing Director DIN No. 03532145 Nagpur 25th May ,2026		

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

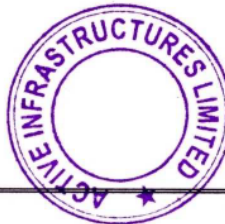
Registered office : Riaan Tower 10th floor, Mangalwari road, Sadar Bazar (Nagpur), Nagpur, Maharashtra, India, 440001
Audited Consolidated Statement of Cash Flow for the Year ended on 31st March, 2026

(₹ 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)

Sanklecha
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
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) Exceptional 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 Infrastructures Private Limited)

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

