

Independent Auditor's Report on the Standalone Annual Financial Results of the Company and Review of Quarterly Financial Results of Newtime Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To
The Board of Directors
Newtime Infrastructure Limited

Opinion

1. We have audited the accompanying statement of standalone annual financial results of Newtime Infrastructure Limited ("the Company") for the year ended March 31, 2025 and reviewed the accompanying statement of Standalone Financial Results for the quarter ended March 31, 2025 (referred to as "Statement" and shall be construed accordingly), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, these quarterly and annual standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (ii) give a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind-AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the quarter ended March 31, 2025 and of the net loss and other comprehensive income and other financial information for the year ended March 31, 2025.
3. Conclusion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results and Review of 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

4. Emphasis of matter

- a) As disclosed in note no. 7 to the accompanying Statement, Certain immovable properties held in the name of the Company, its subsidiary and associate and shares held by the promoter Company in them have been provisionally attached by the Deputy Director, Gurugram Zonal office, Directorate of Enforcement, New Delhi in alleged contravention of Violation under Prevention Laundering Act, 2002 vide order no. 09/2024 dated 13.09.2024. As per the information provided by the management, the said Order does not have impact on the business or running operations of the Company. The financial impact of the order, if any, is not ascertainable.
- b) Trade payables, trade receivables and other loans and advances given or taken are to subject for reconciliation and confirmation.

Our report is not modified in respect of the above-mentioned matters.

Management's Responsibilities for the Standalone Financial Results

- 5. This Statement results has been prepared on the basis of the standalone annual financial statements and interim financial results. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the applicable Ind-AS 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 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.
- 6. 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.
- 7. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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CHARTERED ACCOUNTANTS

Auditor's Responsibilities:

8. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the Statement.
9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
10. 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.

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CHARTERED ACCOUNTANTS

11. 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

12. As stated in note no. 8 to the accompanying statement, the results for the quarter ended March 31, 2025 and March 31, 2024 being the balancing audited figures in respect of the full financial year ended March 31, 2025 and March 31, 2024 respectively, and the published unaudited year-to-date figures up to December 31, 2024 and December 31, 2023 respectively, being the date of the end of the third quarter of the financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Chatterjee & Chatterjee
Chartered Accountants
Firm registration no: 001109C

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GUJRATI

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Date: 2025.05.30
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BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: May 30, 2025

UDIN: 25010878BMOSDR2262

Independent Auditor's Report on consolidated annual financial results and review of the quarterly financial results of Newtime Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Newtime Infrastructure Limited

1. Introduction

We have audited the accompanying statement of consolidated annual financial results of Newtime Infrastructure Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the year ended March 31, 2025 and reviewed the accompanying statement of consolidated financial results for the quarter ended March 31, 2025 (referred to as "the Statement" and shall be construed accordingly), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

2. In our opinion and to the best of our information and according to the explanations given to us, these quarterly and annual consolidated financial results:

- (i). are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii). give a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind-AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the quarter ended March 31, 2025.

3. Conclusion

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

4. The Statement includes the results of the following entities:
- a) Pluto Biz Developers Private Limited and its associate
 - b) Magik Infra Height Private Limited
 - c) Wintage Infra Height Private Limited and its subsidiary (w.e.f 16 February 2024)
 - d) Aertha Luxury Homes Private Limited (w.e.f. 16 February 2024)
 - e) Neoville Developers Private Limited and its subsidiary (w.e.f. 13 March 2024)
 - f) Mverx Technologies Private Limited (w.e.f. 13 March 2024)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. Emphasis of matter
- a) Trade payables, trade receivables and other loans and advances given or taken are to subject to reconciliation and confirmation.
 - b) As disclosed in note no. 7 to the accompanying Statement, Certain immovable properties held in the name of the Company, its subsidiary and associate and shares held by the promoter Company in them have been provisionally attached by the Deputy Director, Gurugram Zonal office, Directorate of Enforcement, New Delhi in alleged contravention of Violation under Prevention Laundering Act, 2002 vide order no. 09/2024 dated 13.09.2024. As per the information provided by the management, the said Order does not have impact on the business or running operations of the Company. The financial impact of the order, if any, is not ascertainable.

Our report is not modified in respect of the above-mentioned matters.

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Management's Responsibilities for the Consolidated Financial Results

7. This Statement results has been prepared on the basis of the consolidated annual financial statements and interim financial results. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the applicable Ind-AS 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 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.
8. 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.
9. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities:

10. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the Statement.

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11. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
12. 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.
13. 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

14. The consolidated financial results include the audited financial results of 5 subsidiaries including fellow subsidiaries included in the consolidated financial results, whose financial results reflect total assets (before consolidation adjustments) of Rs. 12,309.59 lakhs as at March 31, 2025, total revenues (before consolidation adjustments) of Rs. 94.97 lakhs and Rs. 516.47 lakhs, total net loss (before consolidation adjustments) after tax of Rs. 21.09 lakhs and Rs. 317.40 lakhs, and total comprehensive loss (before consolidation adjustments) after tax of Rs. 20.14 lakhs and Rs. 316.45 lakhs for the quarter and year ended March 31, 2025 respectively, as considered in the consolidated financial results. These financial results are audited and have been furnished to us by the Management and our opinion on the Statement, insofar as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such audited financial results. In our opinion and according to the information and explanations given to us by the Management, these interim financial results are not material to the Group.
15. The consolidated financial results include the audited financial results of 1 associate, whose financial result include Group's share of net profit of Rs. 51.56 lakhs and Rs. 11.06 lakhs and Group's share of total comprehensive profit of Rs. 11.06 lakhs and Rs. 51.56 lakhs for the quarter and year ended March 31, 2025 respectively, as considered in the consolidated financial results.
16. The Statement includes the financial results of 1 subsidiary, which have not been reviewed/audited by its auditor, whose interim financial results reflect (before adjustments for consolidation) total revenues of Rs. Nil lakhs and Rs. Nil lakhs, net loss after tax of Rs. 0.83 lakhs and Rs. 1.81 lakhs and total comprehensive loss of Rs. 0.83 lakhs and Rs. 1.81 lakhs for the quarter and period ended March 31, 2025, as considered in the Statement. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiaries (including fellow subsidiaries), are based solely on such unaudited/unreviewed interim financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the interim financial results certified by the Board of Directors.

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17. As stated in note no. 8 to the accompanying statement, the results for the quarter ended March 31, 2025 and March 31, 2024 being the balancing audited figures in respect of the full financial year ended March 31, 2025 and March 31, 2024 respectively, and the published unaudited year-to-date figures up to December 31, 2024 and December 31, 2023 respectively, being the date of the end of the third quarter of the financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Chatterjee & Chatterjee
Chartered Accountants
Firm registration no: 001109C

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BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: May 30, 2025

UDIN: 25010878BMOSDS7732

NEWTIME INFRASTRUCTURE LIMITED

Begampur Khatola, Khandsa, Near Krishna Maruti, Gurugram, Haryana-122001

CIN: I24239HR1984PLC040797

Phone: 91-7419885077 website- www.newtimeinfra.in

STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31 MARCH 2025											
(Rupees in Lakhs)											
S.No.	Particulars	STANDALONE					CONSOLIDATED				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations										
	(a) Net Sales/ Revenue from operations	70.00	70.00	336.25	390.00	755.00	94.97	102.28	323.19	516.47	741.94
	(b) Other Income	19.80	31.05	69.18	127.56	69.24	24.30	31.07	88.45	133.78	88.51
	Total Incomes from Operations	89.80	101.05	405.43	517.56	824.24	119.27	133.35	411.64	650.25	830.45
2	Expenses										
	a) Cost of Material consumed	-	-	-	-	-	2.31	4.40	2.14	17.35	2.14
	d) Employee Benefits Expense	10.64	11.25	21.90	49.93	62.28	26.79	27.68	31.34	115.82	71.73
	e) Finance Costs	19.13	106.76	97.61	330.07	373.56	56.01	125.50	114.93	422.21	424.15
	f) Depreciation & Amortization Expense	0.69	0.85	0.74	3.17	2.43	1.26	1.43	1.10	5.36	2.79
	g) Other Expenses	52.31	59.64	65.02	290.96	187.98	69.46	83.90	94.57	383.68	218.89
	Total Expenses	82.77	178.50	185.27	674.13	626.26	155.83	242.91	244.09	944.42	719.70
3	Profit/(Loss) before exceptional Items and Tax (1-2)	7.03	(77.45)	220.16	(156.57)	197.98	(36.56)	(109.56)	167.56	(294.17)	110.75
4	Exceptional Items [Income/(Expenses)]	-	-	-	-	-	-	-	632.21	-	632.21
5	Profit/(Loss) before Tax (3- 4)	7.03	(77.45)	220.16	(156.57)	197.98	(36.56)	(109.56)	799.77	(294.17)	742.96
6	Tax Expense										
	Current Tax	(15.47)	23.67	-	8.20	-	(15.47)	23.67	6.45	8.20	6.60
	Income tax expenses earlier year	-	16.82	-	16.82	-	-	16.82	-	16.82	-
	Deferred Tax	-	-	-	-	-	-	-	0.15	-	0.15
	Total Tax Expenses	(15.47)	40.49	-	25.02	-	(15.47)	40.49	6.60	25.02	6.75
7	Profit/(Loss) for the period (5-6)	22.51	(117.94)	220.16	(181.58)	197.98	(21.09)	(150.05)	793.16	(319.19)	736.21
8	Share of Profit/(Loss) in associate and joint venture (net)	-	-	-	-	-	51.56	(4.12)	(11.08)	11.06	57.10
9	Total profit/(loss) for the period/year (7+8)	22.51	(117.94)	220.16	(181.58)	197.98	30.47	(154.17)	782.08	(308.12)	793.31
	Attributable to shareholders of the company	22.51	(117.94)	220.16	(181.58)	197.98	30.50	(154.12)	782.08	(307.98)	793.30
	Attributable to non controlling interest	-	-	-	-	-	(0.02)	(0.05)	-	(0.15)	0.00
10	Other Comprehensive Income (net of tax)	0.95	-	0.88	0.95	0.88	0.95	-	0.88	0.95	0.88
	Attributable to shareholders of the company	0.95	-	0.88	0.95	0.88	0.95	-	0.88	0.95	0.88
	Attributable to non controlling interest	-	-	-	-	-	-	-	-	-	-
11	Total comprehensive Income (after tax) (9+10)	23.46	(117.94)	221.04	(180.63)	198.86	31.42	(154.17)	782.96	(307.17)	794.19
	Attributable to shareholders of the company	23.46	(117.94)	221.04	(180.63)	198.86	31.45	(154.12)	782.96	(307.03)	794.18
	Attributable to non controlling interest	-	-	-	-	-	(0.02)	(0.05)	-	(0.15)	0.00
13	Paid-up equity share capital (Face Value of Rs.1 each)	5,248.38	5,248.38	1,749.46	5,248.38	1,749.46	5,248.38	5,248.38	1,749.46	5,248.38	1,749.46
14	Reserves excluding revaluation reserve as per balance sheet of pervious accounting year				(2,709.85)	969.70				(3,491.83)	314.12
15	Earning Per Share (not annualised)										
	Basic	0.00	(0.02)	0.04	(0.03)	0.04	0.01	(0.03)	0.15	(0.06)	0.15
	Diluted	0.00	(0.02)	0.04	-0.03	0.04	0.01	(0.03)	0.15	(0.06)	0.15

NEWTIME INFRASTRUCTURE LIMITED

Begampur Khatola,Khandsa,Near Krishna Maruti,Gurugram,Haryana-122001

CIN:L24239HR1984PLC040797

Phone: 91-7419885077 website- www.newtimeinfra.in**AUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER /YEAR ENDED 31 MARCH, 2024**

(Rupees in Lakhs)

	CONSOLIDATED				
	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
A. Segment Revenue					
Real Estate	70.00	70.00	290.75	491.50	709.50
Hospitality	24.97	32.28	32.44	24.97	32.44
Other	-	-	-	-	-
Total	94.97	102.28	323.19	516.47	741.94
Less: Intersegment transfer	-	-	-	-	-
Total revenue from operations	94.97	102.28	323.19	516.47	741.94
B Segment Results [Profit/(loss)] before tax:					
Real Estate	(56.01)	(132.25)	89.98	(395.99)	21.40
Hospitality	(4.85)	(8.38)	0.85	(31.96)	0.85
Other	-	-	-	-	-
Total	(60.86)	(140.63)	90.83	(427.95)	22.25
Less: Unallocated expenses	-	-	(11.72)	-	-
Add : Unallocated Income [Other Income]	24.30	31.07	88.45	133.78	88.51
Add: Exceptional Item- gain/(loss)	-	-	632.21	-	632.21
Profit/(loss) before Tax	(36.56)	(109.56)	799.77	(294.17)	742.96
C -Segment Assets					
Real Estate	7,914.80	7,886.76	7,854.08	7,914.80	7,854.08
Hospitality	9.52	17.60	28.92	9.52	28.92
Other	68.16	16.60	57.10	68.16	57.10
Unallocated	1,455.82	1,455.82	987.10	1,455.82	987.10
Total	9,448.30	9,376.78	8,927.20	9,448.30	8,927.20
D -Segment Liabilities					
Real Estate	7,621.56	7,578.31	6,803.47	7,621.56	6,803.47
Hospitality	70.47	73.64	60.31	70.47	60.31
Total	7,692.03	7,651.95	6,863.78	7,692.03	6,863.78

Ajay Kumar
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NEWTIME INFRASTRUCTURE LIMITED

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Notes to financial results :

1

The above Audited financial results have been reviewed and recommended by the Audit Committee on 30th May, 2025 and subsequently have been approved by the Board of Directors of the company at their meeting held on 30th May, 2025.

2

In accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Statutory auditor have performed audit of the standalone and consolidated financial results of the Company for the year ended 31st March, 2025.

3

This statement has been prepared in accordance with Indian Accounting Standard (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of regulations of the SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015 (as amended).

4

The Company operates in a single business segment, hence the disclosure requirements under Ind AS 108 – Operating Segments are not applicable at standalone level. However, at the Group level segment information based on the consolidated financial results has been presented in the notes in accordance with Ind AS 108.

5

A Provisional Attachment Order No. 09/2024, issued via email dated 13.09.2024 by the Deputy Director posted at the Gurugram Zonal Office, Directorate of Enforcement, New Delhi, has been passed against the company and its subsidiaries and associates. This order pertains to the provisional attachment of immovable properties and investments held in the group's name, vide reference number F.No.ECIR/GNZO/14/2024, dated 05.09.2024, and includes the attachment of shares held by the promoter company.This order, however, does not affect the business operations of the Group.

6

During the the period, Board of Directors of the Company in their meeting on 11th April 2024, had proposed for issue of bonus shares to the shareholders in the ratio of 2 new fully paid-up equity share of 1/- each for every 1 fully paid-up equity shares of 1/-. This proposal was approved by shareholders in an extraordinary general meeting on 8th May 2024, with a record date of 21st May 2024. Bonus shares were allotted in board meeting held on 24th May 2024. Accordingly, earnings per share (EPS) amounts for all the periods presented have been adjusted to this effect in accordance with “Ind AS 33; Earnings per Share"

7

During the period ended 31st March 2025, Board of Directors and shareholders of the Company in their meeting on 29th January 2025 and 27 February 2025 respectively, have proposed variation/alteration in the terms of preference shares of the Company as follows:
Allotment of 2,35,50,530, 10% Compulsory Convertible Preference Shares ('CCPS') of Rs.10/- each, convertible into 2,35,50,530 Equity shares of the face value of Rs. 1/- each at a price of Rs. 9.50/- per (including Premium of Rs. 8.50/-) Equity Share in lieu of 39,44,960, 10% Non-Cumulative Non-Convertible Redeemable Preference Shares ('RNCPS') of Rs. 10/- each
The Company is in the process of obtaining regulatory approvals for the same..

8

The figures of the quarter ended 31 March 2025 and 31 March 2024 are the balancing figures between audited figures in respect of full financial year 31 March 2025 and 31 March 2024 respectively and the unaudited published year to date figures upto 31 December 2024 and 31 December 31, 2023 respectively, being the date of the end of the third quarter of the financial year which were subjected to limited review by the statutory auditors.

9

Diluted EPS represents earning per share based on the total number of shares including the potential estimated number of shares to be issued against convertible equity warrants.

10

Other Comprehensive Income includes net movement of re-measurement of defined benefit plans and alike adjustments.

11

Previous year figures have been regrouped / reclassified , wherever considered necessary to confirm to the current Period presentations.

12

The Audited Financial Results for the Quarter and Year ended March 31, 2025 is available on the website of the Company <https://www.newtimeinfra.in/> and the website of BSE Ltd

FOR NEWTIME INFRASTRUCTURE LIMITED

Date:	30-May-2025	Name: Ajay Kumar Thakur
Place:	New Delhi	Chairman

Ajay Kumar
Thakur

Digitally signed by
Ajay Kumar Thakur
Date: 2025.05.30
19:58:38 +05'30'

NEWTIME INFRASTRUCTURE LIMITED

Begampur Khatola, Khandsa, Near Krishna Maruti, Gurugram, Haryana-122001

CIN:L24239HR1984PLC040797

Phone: 91-7419885077 website- www.newtimeinfra.in

STANDALONE AND CONSOLIDATED STATEMENTS OF ASSETS & LIABILITIES AS AT 31 MARCH 2025

(Rupees in Lakhs)

	STANDALONE		CONSOLIDATED	
	As at 31-March-2025	As at 31-March-2024	As at 31-March-2025	As at 31-March-2024
ASSETS				
Non-current assets				
Property plant and equipment	17.61	20.08	340.28	343.75
Intangible Assets	-	-	3.20	3.88
Goodwill	5.00	5.00	329.54	329.54
Financial assets				
- Investments	2,231.66	1,575.26	1,523.98	879.92
- Other bank balances	131.47	-	260.40	-
Other non-current assets	-	-	651.63	658.92
Total non-current assets	2,385.74	1,600.34	3,109.04	2,216.00
Current assets				
Inventory	1,153.87	30.66	3,194.09	1,838.82
Financial assets				
- Investment	-	164.28	-	164.28
- Trade receivables	305.45	555.90	251.55	514.27
- Cash and cash equivalents	4.53	104.73	25.02	264.77
- Other financial assets	2,650.08	2,736.91	1,855.07	2,794.10
Other current assets	255.47	1,070.38	965.10	1,134.95
Other current tax assets (net)	47.26	77.42	48.43	-
Total current assets	4,416.67	4,740.28	6,339.26	6,711.19
	6,802.41	6,340.62	9,448.30	8,927.20
EQUITY AND LIABILITIES				
Equity				
Equity share capital	5,248.38	1,749.46	5,248.38	1,749.46
Other equity	(2,709.85)	969.70	(3,491.83)	314.12
Equity attributable to owners of the Company	2,538.53	2,719.16	1,756.55	2,063.58
Non controlling interest	-	-	(0.28)	(0.15)
Total equity	2,538.53	2,719.16	1,756.27	2,063.43
Non-current liabilities				
Financial liabilities				
- Borrowings	3,649.13	3,319.06	5,188.10	4,784.90
- Trade payables	-	-	16.97	11.50
Long term provisions	2.06	11.44	2.06	11.44
Other Non-Current Liabilities	-	-	18.04	18.04
	3,651.19	3,330.50	5,225.17	4,825.88
Liabilities				
Current liabilities				
Financial liabilities				
- Borrowings	-	-	2.15	-
- Trade payables	-	-	125.28	334.07
- Other financial liabilities	611.86	254.44	2,309.10	1,657.55
Short term provisions	0.06	1.34	1.24	1.34
Other current liabilities	0.77	35.19	29.09	44.94
Total current liabilities	612.70	290.96	2,466.86	2,037.90
	6,802.41	6,340.62	9,448.30	8,927.20

For and on behalf of the Board of Directors

Newtime Infrastructure Limited

Ajay Kumar
ThakurDigitally signed by Ajay Kumar
Thakur
Date: 2025.05.30 19:59:04
+05'30'Name: Ajay Kumar Thakur
(Chairman)Place: New Delhi
30-May-2025

NEWTIME INFRASTRUCTURE LIMITED

Begampur Khatola, Khandsa, Near Krishna Maruti, Gurugram, Haryana-

CIN: I24239HR1984PLC040797

Phone: 91-7419885077 website- www.newtimeinfra.in

STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

(Rupees in Lakhs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	For the year ended 31st March 2025	For the year ended 31st March 2024	For the year ended 31st March 2025	For the year ended 31st March 2024
Cash flow from operating activities				
Loss before income tax	(156.57)	197.98	(294.17)	742.96
Add: Finance costs	330.07	373.56	422.21	424.15
Add: Depreciation and amortization expense	3.17	2.43	5.36	2.79
Add: Loss on fair valuation	-	11.72	-	11.72
Less: Misc Income	(11.63)	-	(11.63)	-
Less: Interest income	(76.79)	(55.80)	(83.00)	(55.96)
Less: Gain on sale of investment	(39.15)	(10.06)	(39.15)	(29.17)
Less: Exceptional items	-	-	-	(632.21)
Change in operating assets and liabilities				
- (Increase) in loans & advances	-	-	-	-
- (Increase) in trade receivables	250.45	(266.33)	262.72	(223.95)
- (Increase) in other financial assets and non financial assets	121.82	(283.58)	1,002.56	(239.28)
- Decrease in the trade payable	-	-	(1.04)	(53.41)
- (Increase) in inventories	(1,123.21)	(30.66)	(1,355.27)	18.45
- Increase in provisions	(9.71)	2.06	(8.98)	2.51
- Increase in current and non current assets	814.90	-	823.36	-
- Increase in current and non current liabilities	334.63	(54.97)	427.61	(276.51)
Short term borrowings	-	-	2.15	-
-Liabilities held for sale Current/ Non Current	-	-	-	-
Cash (used in) operations	438.00	(113.65)	1,152.74	(307.92)
Income tax (paid) (including TDS)	5.14	(27.51)	(1.95)	(33.96)
Net cash flow (used in)/from operating activities [A]	443.15	(141.15)	1,150.79	(341.88)
Cash flow from investing activities				
Purchases of Property, plant and equipment	(0.70)	(17.96)	(1.22)	(17.96)
Purchase of investments	(635.40)	(1,899.08)	(633.00)	(1,146.94)
Payment for acquisition of subsidiaries	-	-	-	(456.97)
Proceeds from sale of investments	203.43	408.02	203.43	408.02
Interest received	20.80	-	23.59	(2.68)
Capital advances for property	-	-	(722.78)	-
Net cash flow (used in)/from investing activities [B]	(411.88)	(1,509.02)	(1,129.98)	(1,216.53)
Cash flow from financing activities				
Proceeds from issue of share capital	-	1,001.88	-	1,001.88
Proceeds from issue of share warrant	-	740.52	-	740.52
Repayment of borrowings	-	-	-	(85.17)
Interest paid	-	-	(0.16)	(5.97)
Net cash flow generated from financing activities [C]	0.00	1,742.40	(0.16)	1,651.26
Net cash flows during the period (A+B+C)	31.27	92.23	20.64	92.85
Cash and cash equivalent at the beginning of the financial period	104.73	12.50	264.77	20.63
Cash and cash acquired through business combination	-	-	-	158.21
Cash and cash equivalent of subsidiaries disposed off	-	-	-	(6.92)
Cash and cash equivalent at the end of the period	136.00	104.73	285.42	264.77
- Cash and cash equivalents	131.47	0.00	25.02	264.77
-Other bank balances	4.53	104.73	260.40	-
Total	136.00	104.73	285.42	264.77
			-0.00	0.00

For and on behalf of the Board of Directors

Newtime Infrastructure Limited
Ajay Kumar
 Thakur
 Digitally signed by Ajay Kumar
 Date: 2025.05.30 19:59:36
 +05'30'

Name: Ajay Kumar Thakur
 (Chairman)

Place: New Delhi

30-May-2025