

Independent Auditor's Review Report on the Unaudited Quarterly Financial Results and Year to date 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

1. Introduction

We have reviewed the accompanying statement of standalone unaudited financial results of Newtime Infrastructure Limited ("the Company") for the quarter ended September 30, 2025 and the year-to-date results for the period April 1, 2025 to September 30, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in the Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

2. Scope of Review

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit.

Accordingly, we do not express an audit opinion.

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3. Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. 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. 5 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.

5. Other matters

- a) As stated in note no. 6 to the accompanying statement, during the year 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 below: (a) 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.

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- b) As stated in note no. 7 to the accompanying statement, on February 07, 2024 the Company had issued a total of 1,82,00,000 Convertible Warrants on a preferential basis to 4 allottees (non-promoters), with the outer date for conversion being August 7, 2025, (within 18 months, as per SEBI (ICDR) Regulations). As required under the said Regulations, 25% of the warrant subscription amount was received from each allottee prior to allotment.

On February 08, 2024 46,00,000 equity shares were allotted, pursuant to receipt of balance consideration against an equivalent number of warrants. The remaining 1,36,00,000 warrants lapsed during the quarter upon expiry of the conversion period, and the initial subscription amount paid thereon has been forfeited in accordance with the SEBI (ICDR) Regulations.

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

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BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: November 14, 2025

UDIN: 25010878BMOSFF1421

Independent Auditor's Review Report on consolidated unaudited quarterly and year to date 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 reviewed the accompanying statement of consolidated unaudited 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 quarter ended September 30, 2025 and the year-to-date results for the period April 1, 2025 to September 30, 2025 ("the Statement"), 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. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit.

Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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
- d) Aertha Luxury Homes Private Limited
- e) Neoville Developers Private Limited and its subsidiary
- f) Mverx Technologies Private Limited

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

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. 5 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.

- c) We draw attention to the matter of emphasis which describes that Loans & Advances and other recoverable and payables with related parties, group company(s) and other entities as at September 30, 2025, are subject to reconciliations and confirmations. Our conclusion is not modified in respect of this matter.

The above matter has also been reported as an emphasis of matter in the review report dated November 13, 2025 issued by the other auditor on the standalone financial results for the half quarter ended September 30, 2025 of Satellite Forgings Private Limited, an associate of a subsidiary of the Holding Company.

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

7. Other Matter

a) As stated in note no. 6 to the accompanying statement, during the year 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 below: (a) 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.

b) As stated in note no. 7 to the accompanying statement, on February 07, 2024 the Company had issued a total of 1,82,00,000 Convertible Warrants on a preferential basis to 4 allottees (non-promoters), with the outer date for conversion being August 7, 2025, (within 18 months, as per SEBI (ICDR) Regulations). As required under the said Regulations, 25% of the warrant subscription amount was received from each allottee prior to allotment.

On February 08, 2024 46,00,000 equity shares were allotted, pursuant to receipt of balance consideration against an equivalent number of warrants. The remaining 1,36,00,000 warrants lapsed during the quarter upon expiry of the conversion period, and the initial subscription amount paid thereon has been forfeited in accordance with the SEBI (ICDR) Regulations.

8. We draw attention to the matter related to going concern of one of the subsidiary which has accumulated losses amounting to Rs. 182.29 lakhs as at September 30, 2025 resulting in erosion of its net worth. This condition indicate that a material uncertainty exists which may cast a significant doubt about the Company's ability to continue as a going concern. Our conclusion is not modified in respect of this matter.

The above matter has also been reported as a Material uncertainty related to going concern in the review report dated November 12, 2025 issued by the other auditor on the standalone financial results for the quarter ended September 30, 2025 of Aerthaa Luxury Homes Private Limited, a subsidiary of the Holding Company.

9. We did not review the interim financial results of 5 subsidiaries including its fellow subsidiaries included in the Statement, whose financial information reflect (before adjustments for consolidation) total revenues of Rs. 18.53 lakhs and Rs. 37.52 lakhs, total net loss after tax of Rs. 51.46 lakhs and Rs. 99.75 lakhs and total comprehensive loss of Rs. 51.46 lakhs and Rs. 99.75 lakhs for the quarter and period ended September 30, 2025, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of Rs. 4.61 lakhs and Rs. 6.87 lakhs and total comprehensive profit of Rs. 4.61 lakhs and Rs. 6.87 lakhs for the quarter and period ended September 30, 2025, as considered in the Statement, in respect of one associate whose financial results have not been reviewed by us. These interim financial results

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have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries (including fellow subsidiaries) and associate is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of these matters with respect to our reliance on the work done by and the reports of the other auditors.

10. The Statement includes the financial results of 1 subsidiaries , 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. 0.00 lakhs and Rs. 0.00 lakhs and total comprehensive loss of Rs. 0.00 lakhs and Rs. 0.00 lakhs for the quarter and period ended September 30, 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.

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

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BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: November 14, 2025

UDIN: 25010878BMOSFG2476

NEWTIME INFRASTRUCTURE LIMITED

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

CIN: I24239HR1984PLC040797

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

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30 SEPTEMBER 2025													
(Rupees in Lakh)													
S.No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations												
	(a) Net Sales/ Revenue from operations	70.00	70.00	150.00	140.00	250.00	390.00	88.53	88.99	173.30	177.52	319.22	516.47
	(b) Other Income	18.63	18.50	18.98	37.13	76.72	127.56	20.69	24.62	18.98	45.31	78.41	133.78
	Total Incomes from Operations	88.63	88.50	168.98	177.13	326.72	517.56	109.22	113.61	192.28	222.83	397.63	650.25
2	Expenses												
	a) Cost of Material consumed	-	-	-	-	-	-	2.01	2.00	4.66	4.02	10.64	17.35
	d) Employee Benefits Expense	8.64	8.75	10.73	17.39	28.04	49.93	26.17	26.28	27.93	52.45	61.35	115.82
	e) Finance Costs	44.08	42.78	103.62	86.86	204.19	330.07	82.60	80.49	122.12	163.09	240.69	422.21
	f) Depreciation & Amortization Expense	0.65	0.68	0.83	1.32	1.63	3.17	1.08	1.09	0.59	2.18	2.67	5.36
	g) Other Expenses	61.67	51.50	113.29	113.17	179.00	290.96	75.09	67.21	134.17	142.30	230.32	383.68
	Total Expenses	115.03	103.70	228.47	218.74	412.86	674.13	186.95	177.08	289.46	364.03	545.68	944.42
3	Profit/(Loss) before exceptional Items and Tax (1-2)	(26.40)	(15.21)	(59.49)	(41.61)	(86.14)	(156.57)	(77.74)	(63.47)	(97.18)	(141.20)	(148.05)	(294.17)
4	Exceptional Items [Income/(Expenses)]	-	-	-	-	-	-	-	-	-	-	-	-
5	Profit/(Loss) before Tax (3- 4)	(26.40)	(15.21)	(59.49)	(41.61)	(86.14)	(156.57)	(77.74)	(63.47)	(97.18)	(141.20)	(148.05)	(294.17)
6	Tax Expense												
	Current Tax	-	-	-	-	-	8.20	-	-	-	-	-	8.20
	Income tax expenses earlier year	-	-	-	-	-	16.82	-	-	-	-	-	16.82
	Total Tax Expenses	-	-	-	-	-	25.02	-	-	-	-	-	25.02
7	Profit/(Loss) for the period (5-6)	(26.40)	(15.21)	(59.49)	(41.61)	(86.14)	(181.58)	(77.74)	(63.47)	(97.18)	(141.20)	(148.05)	(319.19)
8	Share of Profit/(Loss) in associate and joint venture (net)	-	-	-	-	-	-	4.61	2.26	(21.12)	6.87	(36.38)	11.06
9	Total profit/(loss) for the period/year (7+8)	(26.40)	(15.21)	(59.49)	(41.61)	(86.14)	(181.58)	(73.12)	(61.20)	(118.30)	(134.33)	(184.43)	(308.12)
	Attributable to shareholders of the company	(26.40)	(15.21)	(59.49)	(41.61)	(86.14)	(181.58)	(73.08)	(61.18)	(118.24)	(134.26)	(184.35)	(307.98)
	Attributable to non controlling interest	-	-	-	-	-	-	-0.04	(0.03)	(0.06)	(0.06)	(0.07)	(0.15)
10	Other Comprehensive Income (net of tax)	-	-	-	-	-	0.95	-	-	-	-	-	0.95
	Attributable to shareholders of the company	-	-	-	-	-	0.95	-	-	-	-	-	0.95
	Attributable to non controlling interest	-	-	-	-	-	-	-	-	-	-	-	-
11	Total comprehensive Income (after tax) (9+10)	(26.40)	(15.21)	(59.49)	(41.61)	(86.14)	(180.63)	(73.12)	(61.20)	(118.30)	(134.33)	(184.43)	(307.17)
	Attributable to shareholders of the company	(26.40)	(15.21)	(59.49)	(41.61)	(86.14)	(180.63)	(73.08)	(61.18)	(118.24)	(134.26)	(184.35)	(307.03)
	Attributable to non controlling interest	-	-	-	-	-	-	(0.04)	(0.03)	(0.06)	(0.06)	(0.07)	(0.15)
13	Paid-up equity share capital (Face Value of Rs.1 each)	5,248.38	5,248.38	5,248.38	5,248.38	5,248.38	5,248.38	5,248.38	5,248.38	5,248.38	5,248.38	5,248.38	5,248.38
	Reserves excluding revaluation reserve as per balance sheet of pervious accounting year						(2,709.85)						(3,491.83)
15	Earning Per Share (not annualised)												
	Basic	(0.01)	(0.00)	(0.00)	(0.01)	(0.01)	(0.03)	(0.01)	(0.01)	(0.02)	(0.03)	(0.04)	(0.06)
	Diluted	(0.01)	(0.00)	(0.00)	(0.01)	(0.01)	(0.03)	(0.01)	(0.01)	(0.02)	(0.03)	(0.04)	(0.06)

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NEWTIME INFRASTRUCTURE LIMITED

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

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Phone: 91-7419885077 website- www.newtimeinfra.in**UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER, 2025**

	CONSOLIDATED					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A. Segment Revenue						
Real Estate	70.00	70.00	150.00	140.00	250.00	390.00
Hospitality	18.53	18.99	23.30	37.52	69.22	126.47
Other	-	-	-	-	-	-
Total	88.53	88.99	173.30	177.52	319.22	516.47
Less: Intersegment transfer	-	-	-	-	-	-
Total revenue from operations	88.53	88.99	173.30	177.52	319.22	516.47
B Segment Results [Profit/(loss)] before tax:						
Real Estate	(89.96)	(82.62)	(100.25)	(172.57)	(207.79)	(395.99)
Hospitality	(8.47)	(5.46)	(15.91)	(13.93)	(18.67)	(31.96)
Other	-	-	-	-	-	-
Total	(98.43)	(88.08)	(116.16)	(186.51)	(226.46)	(427.95)
Less: Unallocated expenses	-	-	-	-	-	-
Add : Unallocated Income [Other Income]	20.69	24.62	18.98	45.31	78.41	133.78
Add: Exceptional Item- gain/(loss)	-	-	-	-	-	-
Profit/(loss) before Tax	(77.74)	(63.47)	(97.17)	(141.20)	(148.05)	(294.17)
C -Segment Assets						
Real Estate	7,889.50	7,792.12	7,638.87	7,889.50	7,638.87	7,914.80
Hospitality	8.86	8.75	20.47	8.86	20.47	9.52
Other	75.03	70.42	20.72	75.03	20.72	68.16
Unallocated	1,455.82	1,565.76	1,456.09	1,455.82	1,456.09	1,455.82
Total	9,429.21	9,437.06	9,136.15	9,429.21	9,136.15	9,448.30
D -Segment Liabilities						
Real Estate	7,723.69	7,666.83	7,189.01	7,723.69	7,189.01	7,621.56
Hospitality	83.58	75.17	68.14	83.58	68.14	70.47
Total	7,807.27	7,742.00	7,257.15	7,807.27	7,257.15	7,692.03

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NEWTIME INFRASTRUCTURE LIMITED

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Notes to financial results :

- 1 The above unaudited financial results have been reviewed and recommended by the Audit Committee on 14th November, 2025 and subsequently have been approved by the Board of Directors of the company at their meeting held on 14th November, 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 limited review of the standalone and consolidated financial results of the Company for the quarter and half year ended 30st September, 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 year 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 below:
(a) 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..
- 7 On February 07, 2024, the Company had issued a total of 1,82,00,000 Convertible Warrants on a preferential basis to 4 allottees (non-promoters), with the outer date for conversion being August 7, 2025, (within 18 months, as per SEBI (ICDR) Regulations). As required under the said Regulations, 25% of the warrant subscription amount was received from each allottee prior to allotment.
On February 08, 2024 46,00,000 equity shares were allotted, pursuant to receipt of balance consideration against an equivalent number of warrants. The remaining 1,36,00,000 warrants lapsed during the quarter upon expiry of the conversion period, and the initial subscription amount paid thereon has been forfeited in accordance with the SEBI (ICDR) Regulations.
- 8 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.
- 9 Other Comprehensive Income includes net movement of re-measurement of defined benefit plans and alike adjustments.
- 10 Previous year figures have been regrouped / reclassified, wherever considered necessary to confirm to the current Period presentations.
- 11 The unaudited Financial Results for the Quarter and half year ended 30st September, 2025. is available on the website of the Company <https://www.newtimeinfra.in/> and the website of BSE Ltd

FOR NEWTIME INFRASTRUCTURE LIMITED

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(Chairman)

Date: 14-11-2025

Place: Gurugram

NEWTIME INFRASTRUCTURE LIMITED

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

CIN:L24239HR1984PLC040797

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STANDALONE AND CONSOLIDATED STATEMENTS OF ASSETS & LIABILITIES AS AT 30 SEPTEMBER 2025

[All amounts are in rupees lakh]

	STANDALONE		CONSOLIDATED	
	As at 30-September-2025	As at 31-March-2025	As at 30-September-2025	As at 31-March-2025
ASSETS				
Non-current assets				
Property plant and equipment	16.51	17.61	338.80	340.28
Intangible Assets	-	-	2.95	3.20
Goodwill	5.00	5.00	329.54	329.54
Financial assets				
- Investments	2,231.66	2,231.66	1,530.85	1,523.98
- Other bank balances	140.35	131.47	273.19	260.40
Other non-current assets	-	-	651.73	651.63
Total non-current assets	2,393.53	2,385.74	3,127.07	3,109.04
Current assets				
Inventory	1,153.87	1,153.87	3,197.99	3,194.09
Financial assets				
- Trade receivables	269.23	305.45	215.25	251.55
- Cash and cash equivalents	12.03	4.53	32.64	25.02
- Other financial assets	2,660.43	2,650.08	1,789.57	1,855.07
Other current assets	280.37	255.47	990.20	965.10
Other current tax assets (Net)	74.91	47.26	76.50	48.43
Total current assets	4,450.83	4,416.67	6,302.15	6,339.26
Investments held for sale	-	-	-	-
	6,844.36	6,802.41	9,429.21	9,448.30
EQUITY AND LIABILITIES				
Equity				
Equity share capital	5,248.38	5,248.38	5,248.38	5,248.38
Other equity	(2,751.46)	(2,709.85)	(3,626.09)	(3,491.83)
Equity attributable to owners of the Company	2,496.92	2,538.53	1,622.29	1,756.55
Non controlling interest	-	-	(0.35)	(0.28)
Total equity	2,496.92	2,538.53	1,621.94	1,756.27
Non-current liabilities				
Financial liabilities				
- Borrowings	3,735.98	3,649.13	5,314.49	5,188.10
- Trade payables	-	-	15.29	16.97
Long term provisions	2.06	2.06	2.06	2.06
Other Non-Current Liabilities	-	-	18.04	18.04
	3,738.04	3,651.19	5,349.89	5,225.17
Liabilities				
Current liabilities				
Financial liabilities				
- Borrowings	-	-	-	2.15
- Trade payables	-	-	123.35	125.28
- Other financial liabilities	607.68	611.86	2,328.23	2,309.10
Short term provisions	0.06	0.06	0.06	1.24
Other current liabilities	1.66	0.77	5.75	29.09
Total current liabilities	609.40	612.70	2,457.38	2,466.86
	6,844.36	6,802.41	9,429.21	9,448.30

For and on behalf of the Board of Directors
Newtime Infrastructure LimitedAjay Kumar
ThakurDigitally signed by Ajay
Kumar Thakur
Date: 2025.11.14 16:51:58
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(Chairman)

Place: Gurugram
Date: 14/11/2025

NEWTIME INFRASTRUCTURE LIMITED

Begampur Khatola, Khandasa, Near Krishna

CIN:L24239HR1984PLC040797

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

STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER 2025

[All amounts are in rupees lakh]

PARTICULARS	STANDALONE		CONSOLIDATED	
	For the half year ended 30th September 2025	For the year ended 30th September 2024	For the half year ended 30th September 2025	For the year ended 30th September 2024
Cash flow from operating activities				
Loss before income tax	(41.61)	(86.14)	(141.20)	(148.05)
Add: Finance costs	86.86	204.19	163.10	240.69
Add: Depreciation and amortization expense	1.32	1.63	2.18	2.67
Add: Misc expenses	(0.00)	-	(0.00)	-
Less: Interest income	(37.12)	(37.57)	(41.29)	(39.26)
Less: Gain on sale of investment	-	(39.15)	-	(39.15)
Change in operating assets and liabilities				
- (Increase) in loans & advances	-	-	-	0.24
- (Increase) in trade receivables	36.22	145.78	36.30	149.90
- (Increase) in other financial assets and non financial assets	(15.88)	(141.71)	58.23	848.52
- Decrease in the other financial and non financial liability	-	-	-	2.15
- Decrease in the trade payable	-	130.84	(3.55)	132.80
- (Increase) in inventories	-	-	(3.90)	(210.04)
- Increase in provisions	-	(3.94)	-	(3.57)
- Increase in current and non current liabilities	(3.29)	215.50	11.61	(500.09)
-Liabilities held for sale Current/ Non Current	-	-	-	(206.69)
Cash (used in) operations	26.48	389.43	81.46	230.13
Income tax (paid) (including TDS)	(27.64)	(14.98)	(27.69)	(14.98)
Net cash flow (used in)/from operating activities [A]	(1.16)	374.45	53.77	215.14
Cash flow from investing activities				
Purchases of Property, plant and equipment	(0.23)	(0.85)	(0.44)	(1.24)
Purchase of investments	-	(656.40)	-	(633.00)
Proceeds from sale of investments	-	203.43	-	203.43
Interest received	8.88	10.28	8.90	11.97
Net cash flow (used in)/from investing activities [B]	8.65	(443.54)	8.46	(418.83)
Cash flow from financing activities				
Interest paid	-	-	(54.61)	(0.16)
Net cash flow generated from financing activities [C]	0.00	-	(54.61)	(0.16)
Net cash flows during the period (A+B+C)	7.49	(69.09)	7.62	(203.84)
Cash and cash equivalent at the beginning of the financial period	4.53	104.73	25.02	264.26
Cash and cash equivalent at the end of the period	12.03	35.64	32.64	60.41

For and on behalf of the Board of Directors

Newtime Infrastructure Limited**Ajay Kumar
Thakur**Digitally signed by Ajay Kumar
Thakur
Date: 2025.11.14 16:52:19
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(Chairman)

Place: Gurugram

Date: 14/11/2025