Regd. Off.: 4th Floor, Gupta Tower, Science College Road, Civil Lines, Nagpur-440001, MH, INDIA Contact: 0712-2551144 / 2551155

Email: info@cianindustries.com Website: www.cianindustries.com CIN: L15142MH1985PLC037493



Date: 12th August, 2025

To,
Department of Corporate Services,
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400 001

SCRIP CODE: 519477 SCRIP ID: CIANAGRO

Sub: Submission of Unaudited Financial Results of the Company for the quarter ended 30th June, 2025

Dear Sir/ Madam,

In furtherance to the Board Meeting Notice, we wish to inform you that at the meeting of Board of Directors of Company held on 12th August, 2025, the Board has considered and approved the following:

- Unaudited Financial Results (Standalone & Consolidated) for the quarter ended June 30, 2025. The said Unaudited Financial Results (Standalone & Consolidated) were reviewed by the Audit committee and thereafter approved by the Board.
- 2) Limited Review Report received from the Statutory Auditor of the Company on the Un-Audited Financial Results for the quarter ended June 30, 2025.

The meeting of the Board of Directors commenced at 03:00 PM and concluded at 06:15 PM

We hereby request you to kindly consider the above and acknowledge.

Thanking you, Yours faithfully,

For CIAN Agro Industries & Infrastructure Limited

Madhubala Dave

Company Secretary & Compliance Officer

Mem.No: F12218

P.G. Joshi & Co.

CHARTERED ACCOUNTANTS
MUMBAIJPUNEJNAGPUR



To,
The Board of Directors,
CIAN Agro Industries & Infrastructure Limited,
Nagpur

Limited Review Report on Standalone Financial Results

We have reviewed the accompanying statement of unaudited standalone financial results of CIAN Agro Industries & Infrastructure Limited for the Quarter ended 30th June, 2025 ("the Statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our 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. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements 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 52 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.

Place: Nagpur Date: 12/08/25

UDIN: 25030904BMJPFR8163

For P. G. Joshi & Co. Chartered Accountants FRN 104416W

CA Avinash P. Joshi

Partner

Membership No: 030904

Regd. Off.: 4th Floor, Gupta Tower, Science College Road, Civil Lines, Nagpur-440001, MH, INDIA Contact: 0712-2551144 / 2551155

Email: info@cianindustries.com Website: www.cianindustries.com CIN: L15142MH1985PLC037493



CIAN Agro Industries & Infrastructure Limited

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER 30th JUNE , 2025

(Rupees in Lakhs)

| | | Quarter Ended | | | Year Ended | |
|--------|--|-----------------------|----------------|----------------|-------------|--|
| r. No. | Particulars | 30/06/2025 31/03/2025 | | 30/06/2024 | 31/03/2025 | |
| | 15144411 | Unaudited (Note-7) | Unaudited | Unaudited | Audited | |
| 1 | Revenue from Operations | | | | 77 | |
| | Net Sales/Income from Operations | 9,982.60 | 9,056.99 | 1,747.28 | 25,621. | |
| | Other Income | 16.05 | 720.13 | 17.42 | 766. | |
| | Total Income from Operations (net) | 9,998.65 | 9,777.12 | 1,764.69 | 26,387. | |
| 2 | Expenses | | | -, | 20,307. | |
| | (a) Cost of Materials consumed | 688.13 | 1,982.60 | 785.72 | 5,084 | |
| | (b) Construction material consumed | 57.47 | 113.38 | 20.71 | 294 | |
| | (c) Purchase of stock-in-trade | 8,430.85 | 4,752.55 | 1,556.99 | 17,433 | |
| | (d) Changes in inventories of finished goods, Work-in- | | 1,102.00 | 1,550.55 | 17,433 | |
| | progress and stock-in-trade | (387.74) | 1,125.15 | (1,474.56) | (1,609. | |
| | (e) Employee benefits expense | 102.74 | 174.58 | 129.35 | 551 | |
| | (f) Finance Costs | 422.67 | 387.89 | 319.41 | 1,608 | |
| | (g) Depreciation and Ammortisation Expense | 204.73 | 205.00 | 187.24 | 763 | |
| | (h) Other expenses | 422.81 | 979.47 | 230.76 | 2,039 | |
| | Total Expenses | 9,941.66 | 9,720.63 | 1,755.61 | 26,166. | |
| 3 | Profit / (Loss) before exceptional items & taxes (1-2) | 56.99 | 56.49 | 9.08 | 221. | |
| 4 | Exceptional Items | | | | | |
| 5 | Profit / (Loss) from ordinary activities before tax (3+4) | 56.99 | 56.49 | 9.08 | 221. | |
| 6 | Tax expense | | | | | |
| | (1) Current Tax | 17.10 | 19.22 | 3.01 | 107 | |
| | (2) Deferred Tax | 35.29 | 26.84 | (6.55) | 44. | |
| | (3) Tax Adjustments of previous year | 00.23 | 20.04 | (0.55) | (26. | |
| 7 | Net Profit/(Loss) from ordinary activities after tax (5-6) | 4.61 | 10.43 | 12.62 | 95. | |
| 8 | Other Comprehensive Income | | | | | |
| | (A) (i) Items that will not be reclassified to Profit or Loss | | 10.00 | | | |
| | (A) (i) items that will not be reclassified to Profit or Loss | | (3.54) | | (3. | |
| | (A) (ii) Income tax related to Items that will not be reclassified to Profit or Loss | | | | | |
| | (B) (i) Items that will be reclassified to Profit or Loss | | | | | |
| | (B) (ii) Income tax related to Items that will be reclassified to Profit or Loss | | 4000 | | | |
| - 1 | Total Comprehensive Income for the period (Comprising Profit/Loss and Other comprehensive income for the period) (7+8) | 4.61 | 6.89 | 12.62 | 91. | |
| | Paid up equity shares (Face value of Rs. 10 each) | 2,79,85,895.00 | 2,79,85,895.00 | 2,79,85,895,00 | 2,79,85,895 | |
| | | | | | 711 | |
| | Earnings per equity share | | | | | |
| | (I) Basic | 0.02 | 0.04 | 0.05 | 0.3 | |
| | (II) Diluted | 0.02 | 0.04 | 0.05 | 0.3 | |

For CIAN Agro Industries & Infrastructure Ltd.

NAGPUA NAGPUA

Jaykumar Varma Chaikperson (DIN. 00489792)

Place: Nagpur Date: 12/08/2025 Regd. Off.: 4" Floor, Gupta Tower, Science College Road, Civil Lines, Nagpur-440001, MH, INDIA Contact: 0712-2551144 / 2551155

Email: info@cianindustries.com Website: www.cianindustries.com CIN: L15142MH1985PLC037493



STATEMENT OF SEGMENTWISE REVENUE AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30th JUNE, 2025 (Rupees in Lakhs)

| | Particulars | Quarter Ended | | | Year Ended | |
|--------|--|---------------|--|------------|------------|--|
| Serial | | 30/06/2025 | 31/03/2025 | 30/06/2024 | 31/03/2025 | |
| No | | Unaudited | Unaudited | Unaudited | Audited | |
| 1 | Segment Revenue(Net sale/Income from operation) | | | | | |
| | Segment-Agro Division | 8,533.57 | 7,058.46 | 1,712.88 | 21,085.06 | |
| | Segment-Healthcare Division | 630.91 | 265.54 | 11.96 | 651.83 | |
| | Segment-Infrastructure Division | 818.12 | 1,732.99 | 22.44 | 3,884.44 | |
| | Total | 9,982.60 | 9,056.99 | 1,747.28 | 25,621.33 | |
| | Less: Inter segment Revenue | - | | | | |
| | Add: Other Income | 16.05 | 720.13 | 17.42 | 766.47 | |
| | Net sales/Income From Operations | 9,998.65 | 9,777.12 | 1,764.69 | 26,387.80 | |
| 2 | Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment) | | | | | |
| | Segment-Agro Division | 200.58 | 876.20 | 566.95 | 2,688.50 | |
| | Segment-Healthcare Division | 244.73 | (55.62) | (45.57) | (141.54 | |
| | Segment-Infrastructure Division | 34.35 | (212.97) | (197.71) | (717.08) | |
| | Total | 479.66 | 607.61 | 323.66 | 1,829.88 | |
| | Less: (i) Interest | 422.67 | 551.12 | 314.58 | 1,608.70 | |
| | (ii) Other Un-allocable Expenditure | | | - | - | |
| | (iii) Un-allocable income | . | - | - | - | |
| | Total profit after interest before tax | 56.99 | 56.49 | 9.08 | 221.18 | |
| 3 | Capital Employed (Segment assets – Segment Liabilities) | | | | | |
| | Segment-Agro Division | 1,614.48 | 1,401.96 | | | |
| | Segment-Healthcare Division | 3,972.30 | 3,727.58 | | 3,727.58 | |
| | Segment-Infrastructure Division | (4,645.65) | The state of the s | | | |
| | Un-allocated | 2,798.59 | 2,798.59 | 2,798.59 | 2,798.59 | |

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur

Date: 12/08/2025

Jaykumar Vatma

Chairperson (DIN

00489792)

Explanatory notes to the Statement of Unaudited Standalone Financial Results for the quarter ended 30th June, 2025.

- The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 12th August, 2025.
- The above results for the quarter ended 30th June, 2025 has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
- 3. Segment information has been presented in respect of consolidated financial results only.

4. The following figures of the Company refers to the amount payable to the Government as on 30th June, 2025:

| Particulars | Amount (in Rs Lakhs) |
|----------------------|----------------------|
| TDS | 107.96 |
| TCS | 3.62 |
| ESIC | 0.62 |
| Provident Fund | 40.99 |
| Professional Tax | 0.64 |
| GST | 491.88 |
| Other Statutory dues | 9.65 |

5. Figures were rearranged and regrouped wherever found necessary.

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur

Date: 12/08/25

Jaykumar Varma

Chairperson (DIN:00489792)

P.G. Joshi & Co.

CHARTERED ACCOUNTANTS
MUMBAI|PUNE|NAGPUR



To,
The Board of Directors,
CIAN Agro Industries & Infrastructure Limited,
Nagpur

Limited Review Report on Consolidated Financial Results

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of CIAN Agro Industries & Infrastructure Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the Quarter ended 30th June, 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.
- 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 Consolidated Financial Statements of CIAN Agro Industries & Infrastructure Limited include the results of following entities:

| Sr.No. | Name of the Entity | Relation with the Parent |
|--------|--------------------------------------|-----------------------------------|
| 1. | CIAN Agro LLC | Wholly owned subsidiary |
| 2. | Manas Power Ventures Private Limited | Wholly owned subsidiary |
| 3. | Ideal Energy Projects Limited | Wholly owned step-down subsidiary |



thi

FRN 104416W

info@pgjco.com | www.pgjco.com

| 4. | Avenzer Electricals and Infrastructure Private Limited | Wholly owned subsidiary |
|----|--|-------------------------|
| 5. | Manas Agro Industries & Infrastructure Limited | Step-down subsidiary |
| 6. | Varron Aluminium Private Limited. | Wholly owned subsidiary |

- 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 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.
- Attention is drawn to Note no. 4 of the accompanying financial results regarding noncomparability of the figures of the current quarter with that of corresponding quarter of the previous year. Our conclusion is not modified in respect of this matter.
- 7. We did not review the interim financial results of Subsidiaries, M/s. Avenzer Electricals & Infrastructure Private Limited, M/s Manas Agro Industries & Infrastructure Limited, M/s. Varron Aluminium Private Limited, and CIAN Agro LLC, which are included in the Consolidated Unaudited Financial results, whose interim financial results reflect a Total Revenues of Rs.26,923.03 Lakhs ,Total Net Profit after Tax of Rs.1,004.17 Lakhs and Total Comprehensive Income of Rs. 1,008.29 Lakhs, for the Quarter ended 30th June, 2025 as considered in the Consolidated Unaudited Financial Results. These Interim Financial Results have been reviewed by other auditors whose reports 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 included in respect of these Subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of above matters with respect to our reliance on the report of the other auditors and the Financial Statements certified by the Management.

Place: Nagpur Date:12/08/25

UDIN: 25030904BMJPFS4953

For P. G. Joshi & Co. Chartered Accountants FRN 104416W

CA Avinash P. Joshi

Partner

Membership No: 030904

Regd. Off.: 4th Floor, Gupta Tower, Science College Road, Civil Lines, Nagpur-440001, MH, INDIA Contact: 0712-2551144 / 2551155

Email: info@cianindustries.com
Website: www.cianindustries.com
CIN: L15142MH1985PLC037493



CIAN Agro Industries & Infrastructure Limited

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

| | | Quarter Ended | | | (Rupees in Lakh: Year Ended | |
|-----|---|------------------------|----------------|-------------------|---|--|
| Sr. | Particulars | 30/06/2025 31/03/2025 | | 30/06/2024 | 31/03/2025 | |
| No. | | Unaudited (Note- 8) | Unaudited | Unaudited | Audited | |
| 1 | Revenue from Operations | 1 | | | | |
| | Net Sales/Income from Operations | 51,080.12 | 49,022.50 | 1,747.28 | 1,02,899.7 | |
| | Other Income | 1,267.57 | 1,272.45 | 17.42 | 2,470.1 | |
| | Total Income from Operations (net) | 52,347.69 | 50,294.96 | 1,764.69 | 1,05,369.9 | |
| 2 | Expenses | | | | FIFE STEEL | |
| | (a) Cost of Materials consumed | 18,144.93 | 26,269.10 | 785.72 | 49,156.9 | |
| | (b) Construction material consumed | 57.47 | 113.38 | 20.71 | 294. | |
| | (c) Purchase of stock-in-trade | 11,817.23 | 9,569.77 | 1,556.99 | 24,554. | |
| | (d) Changes in inventories of finished goods, Work-in- | | 4 3 120 | | | |
| | progress and stock-in-trade | 2,322.92 | (2,237.24) | (1,474.56) | (3,703.9 | |
| | (e) Employee benefits expense | 1,024.66 | 1,654.53 | 130.63 | 3,313.6 | |
| | (f) Finance Costs | 5,213.68 | 2,975.53 | 319.41 | 7,418.2 | |
| | (g) Depreciation and Ammortisation Expense | 2,084.01 | 1,858.73 | 187.32 | 4,707.6 | |
| | (h) Other expenses | 6,268.79 | 9,033.86 | 232.23 | 15,068.3 | |
| | Total Expenses | 46,933.71 | 49,237.66 | 1,758.43 | 1,00,809.8 | |
| 3 | Profit / (Loss) before exceptional items & taxes (1-2) | 5,413.98 | 1,057.30 | 6.26 | 4,560.1 | |
| 4 | Exceptional Items | | | | | |
| 5 | Profit / (Loss) from ordinary activities before tax (3+4) | 5,413.98 | 1,057.30 | 6.26 | 4,560. | |
| 6 | Tax expense | | | I TO BE THE THE T | | |
| | (1) Current Tax | 17.10 | 83.52 | 3.01 | 171. | |
| | (2) Deferred Tax | 175.42 | 137.67 | (6.55) | 298. | |
| | (3) Tax Adjustments of previous year | | | | (26.5 | |
| 7 | Net Profit/(Loss) from ordinary activities after tax (5-6) | 5,221.46 | 836.11 | 9.79 | 4,116. | |
| 8 | Other Comprehensive Income | | | | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | |
| | (A) (i) Items that will not be reclassified to Profit or Loss | 16.07 | 22.25 | (2.22) | 1,89,166.8 | |
| П | (A) (ii) Income tax related to Items that will not be reclassified | | | (2.22) | 1,05,100. | |
| | to Profit or Loss | (3.53) | (9.13) | | (9.1 | |
| | (B) (i) Items that will be reclassified to Profit or Loss | 6.31 | (8.44) | - | | |
| | (B) (ii) Income tax related to Items that will be reclassified to | 6.31 | (0.44) | - | (4.1 | |
| | Profit or Loss | | 2 | | | |
| 9 | Total Comprehensive Income for the period (Comprising Profit/Loss and Other comprehensive income for the | | | | | |
| | period) (7+8) | 5,240.30 | 840.79 | 7.57 | 1,93,269. | |
| | Net Profit Attributable to : | | | | | |
| | (a) Owners of the Company | 5,221.46 | 836.11 | 9.79 | 4,116. | |
| | (b) Non-Controlling Interest | | | | | |
| | Other Comprehensive Income attributable to : | | | | | |
| | (a) Owners of the Company | 18.84 | 4.68 | (2.22) | 1,89,153. | |
| | (b) Non-Controlling Interest | | | | | |
| | Total Comprehensive Income attributable to : | | | | T DOTTE OF | |
| | (a) Owners of the Company (b) Non-Controlling Interest | 5,240.30 | 840.79 | 7.57 | 1,93,269. | |
| 10 | Paid up equity shares (Face value of Rs. 10 each) | 2 70 95 905 60 | 2 70 95 907 50 | 2 70 05 005 0 | 2 70 57 77 | |
| 10 | raid up equity stidies (race value of Rs. 10 each) | 2,79,85,895.00 | 2,79,85,895.00 | 2,79,85,895.00 | 2,79,85,895.0 | |
| 11 | Earnings per equity share | | | 1000000 | | |
| | (I) Basic | 18.66 | 2.99 | 0.03 | 14.7 | |
| | (II) Diluted | 18.66 | 2.99 | 0.03 | 14. | |

For CIAN Agro Industries & Infrastructuse Ltd.

Place: Nagpur Date:12/08/2025

NAGPUR NAGPUR

Jaykumar Varma Charperson (DIN. 00489792) Regd. Off.: 4th Floor, Gupta Tower, Science College Road, Civil Lines, Nagpur-440001, MH, INDIA

Contact: 0712-2551144 / 2551155 Email: info@cianindustries.com Website: www.cianindustries.com CIN: L15142MH1985PLC037493



CIAN Agro Industries & Infrastructure Limited

STATEMENT OF SEGMENTWISE REVENUE AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 31ST MARCH 2025 (Rupees in Lakhs)

| erial | Particulars | 30/06/2025 | Quarter Ended 31/03/2025 | 30/06/2024 | Year Ended 31/03/2025 |
|-------|--|--|-----------------------------|------------|--------------------------|
| los | | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Segment Revenue(Net sale/Income from operation) | | | | |
| | Segment-Agro Division | 7,854.69 | 4,126.28 | 1,712.88 | 19,758.25 |
| | Segment-Healthcare Division | 4,871.97 | 5,996.48 | 11.96 | 6.382.55 |
| | Segment-Infrastructure Division | 818.12 | 2,466.73 | 22.44 | 3,887.86 |
| | Segment-Power | 23,694.84 | 19,818.93 | | 44,404.30 |
| | Segment-Distillery | 5,310.71 | 4,759.13 | | 5,389.87 |
| - 1 | Segment-LPG | 4,044.27 | 4,102.02 | | 6,243.50 |
| | Segment-E-10 | 3,271.78 | 3,574.26 | | 5,977.20 |
| | Segment-Bottling | 1,208.50 | 5,680.82 | | 10,468.31 |
| - | Un-allocated | 5.25 | -1,502.14 | | 387.8 |
| | On-anocateu | 3.23 | -1,502.14 | | 307.0 |
| | Total | 51,080.12 | 49,022.50 | 1,747.28 | 1,02,899.72 |
| | Less: Inter segment Revenue | | | | |
| | Add: Other Income | 1,267.56 | 1,272.45 | 17.42 | 2,470.1 |
| | Net sales/Income From Operations | 52,347.69 | 50,294.96 | 1,764.69 | 1,05,369.91 |
| 2 | Segment Results (Profit)(+)/ Loss (-) before tax and | | | | |
| | interest from Each segment) | | | | |
| | Segment-Agro Division | 978.24 | (1,488.17) | 564.12 | 3,063.1 |
| | Segment-Healthcare Division | 1,402.03 | 230.10 | (45.57) | 143.9 |
| | Segment-Infrastructure Division | (136.76) | 307.89 | (197.71) | (1,230.5 |
| | Segment-Power | 6,133.48 | 2,430.92 | | 7,938.3 |
| | Segment-Distillery | 1,566.43 | 383.40 | | 334.8 |
| | Segment-LPG | 1,107.23 | 481.68 | | 322.0 |
| | Segment-E-10 | 899.45 | 505.51 | | 320.4 |
| | Segment-Bottling | (1,322.08) | 1,340.84 | | 986.1 |
| | Un-allocated | (0.29) | 3.91 | | 99.9 |
| | Total | 10,627.73 | 4,196.06 | 320.84 | 11,978.3 |
| | Less: | | | | |
| | (i) Interest | 5,213.75 | 3,138.76 | 314.58 | 7,418.2 |
| | (ii) Other Un-allocable Expenditure | | | | |
| | (iii) Un-allocable income | | | | |
| | Total profit after interest before tax | 5,413.98 | 1,057.30 | 6.26 | 4,560.1 |
| 3 | Capital Employed (Segment assets – Segment Liabilities) | | | | |
| | Segment-Agro Division | (5,904.15) | (1,582.63) | (664.58) | (1,582.63 |
| | Segment-Healthcare Division | 13,321.04 | 7,318.33 | 3,823.55 | 7,318.3 |
| | Segment-Infrastructure Division | (1,944.62) | 621.99 | (2,909.49) | 621.9 |
| | Segement-Power Division | 1,30,959.69 | 1,28,436.08 | (2,303.43) | 1,28,436.0 |
| | Segment-Distillery Division | 61,695.35 | 59,666.72 | | 59,666.7 |
| | Segment-LPG Division | (666.84) | (720.79) | | (720.7 |
| | Segment-E-10 Division | (487.96) | (471.03) | | (471.0 |
| | The state of the s | (230.79) | (576.88) | | - Marting No. |
| | Segement-Bottling Division | THE RESERVE TO SERVE THE S | The second second | 2 700 50 | (576.8 |
| | Un-allocated | 18,181.94 | 14,086.49 | 2,798.59 | 14,086.4 |

JOSHI & COLLAR DO NOTE OF THE PARTY OF THE P

Place: Nagpur Date: 12/08/2025 NAGPUR RELEASE AND A COLUMN TO THE RELEASE AND A COLUMN TO

Jaykumar Varma Chairperson (DIN. 00489792)

Explanatory notes to the Statement of Unaudited Consolidated Financial Results for the quarter ended 30th June, 2025

- The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 12th August, 2025.
- 2. The above results for the quarter ended on 30th June, 2025 has been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India (SEBI), Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
- 3. The Consolidated Financial Statements of CIAN Agro Industries & Infrastructure Limited, "The Parent" include the results of following entities:

| Sr.No. | Name of the Entity | Relation with the Parent |
|--------|---|-----------------------------------|
| 1. | CIAN Agro LLC | Wholly owned subsidiary |
| 2. | Manas Power Ventures Private Limited | Wholly owned subsidiary |
| 3. | Ideal Energy Projects Limited | Wholly owned step-down subsidiary |
| 4. | Avenzer Electricals and Infrastructure Private Limited | Wholly owned subsidiary |
| 5. | Manas Agro Industries & Infrastructure Limited | Step-down subsidiary |
| 6. | Varron Aluminium Private Limited. | Wholly owned subsidiary |

4. During the quarter ended 30th September, 2024, CIAN Agro Industries & Infrastructure Limited, acquired the following entities, which have become its wholly owned subsidiaries effective from their respective dates of acquisition:

| Sr. No. | Name of the entity acquired | Date of acquisition | |
|------------|--|-------------------------------------|--|
| 1. | Avenzer Electricals and Infrastructure Private Limited | 24 th September, 2024 | |
| 2. | Manas Power Venture Private Limited. | 10 th September, 2024 | |
| 3. | Varron Aluminium Private Limited | 17th August, 2024 | |

Consequently, the financial results for the quarter ended 30th June, 2025 include the operations of the above subsidiaries from the respective dates of acquisition. Therefore, the figures for the current quarter are not comparable with the corresponding quarter of the previous year, which did not include the financial results of these entities.

- The Group has eight reportable segments-Distillery, LPG, E-10 and Bottling.
- 6. During the quarter ended 30 June 2025, the Parent has regrouped its reportable segments in compliance with the requirements of Ind AS 108 Operating Segments. Accordingly, the "Sugar segment" and the "Fertilizer segment" have been merged into the "Agro segment". Further, the "HO segment" and the "Others segment" have been merged into the "Unallocated", as these pertain to centralized functions and are not

attributable to any specific operating segment. The corresponding effects have been reflected in the comparative figures to ensure consistency with the current period's presentation.

7. The following figures of the Group refers to the amount payable to the Government as on 30th June, 2025:

| Sr. No. | Particulars | Amount (in Rs Lakhs) |
|---------|----------------------|----------------------|
| 1. | TDS | 463.71 |
| 2. | TCS | 26.42 |
| 3. | ESIC | 63.14 |
| 4. | Provident Fund | 602.56 |
| 5. | Professional Tax | 146.45 |
| 6. | GST | 505.44 |
| 7. | Custom Duty | 91.72 |
| 8. | VAT | 1,622.42 |
| 9. | Other Statutory dues | 31.53 |

- For the computation of Cost of Goods Sold in Step down subsidiary- Claims on account
 of Grade and Price variation which has been agreed by the vendor and for which credit
 notes have been received, have been accounted for as per the terms of the contract.
- 9. Figures were rearranged and regrouped wherever found necessary.

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur

Date: 12/08/25

Jaykumar Varma Chairperson

(DIN: 00489792)

