NEWTIME INFRASTRUCTURE LIMITED
Regd. Office: Begampur Khatola, Khandsa, Near Krishna Maruti, Gurgaon, Basai Road, Haryana-122001 **CIN:** L24239HR1984PLC040797 **Tel.:** 91-9811910127 **E-mail:** newtimeinfra2010@gmail.com
Website: www.newtimeinfra.in

Ref No.: NIL/BSE/26/2026-27

To,
The Manager
BSE Limited,
Corporate Relationship Department
Phirozee Jeejee Bhoy Towers,
Dalal Street,
Mumbai-400001

Date: 14TH November, 2026

Scrip code: 531959

Reference: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

Subject: Outcome of the Board Meeting held today i.e. Saturday 14th November, 2026.

Dear Sir/Madam,
Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of directors of the Newtime Infrastructure Limited ("Company"), at its Meeting held on **Saturday, 14th November, 2026** has inter-alia considered, noted and approved the following matters:

1. Unaudited Financial Results **(Standalone and Consolidated)** of the Company for the **2nd Quarter and half year ended 30th September, 2026**, recommended by the Audit Committee and duly approved by the Board of Directors of the Company at its meeting. ***(Copy Enclosed)***

2. Limited Review Report on the aforesaid Financial Results **(Standalone and Consolidated)** of the Company for the **2nd Quarter and half year ended 30th September, 2026** issued by the Statutory Auditors of the Company i.e. M/s Chatterjee & Chatterjee, Chartered Accountants. ***(Copy Enclosed)***

3. To approve related party transaction with Rollatainers Limited in accordance with section 177, 179 and 188 of the Companies Act 2013 and Regulation 23 and other applicable provision of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and any other applicable provisions of law subject to the approval of the Shareholders.

4. Approval of Notice of Postal ballot

5. Appointment of **S Khurana & Associates** to act as the Scrutinizer for conducting the e-voting process/ballot process in a fair and transparent manner.

6. Any other business

The Board Meeting commenced at 04:00 P.M and concluded at 06:30 P.M.

Kindly take the above information on your records.

Thanking You,
For NEWTIME INFRASTRUCTURE LIMITED

AYUSHI AWASTHI
Digitally signed by AYUSHI AWASTHI
Date: 2026.11.14 18:31:07 +05'30'

Ayushi Awasthi
Company Secretary & Compliance Officer

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 AND LIABILITIES AS AT 30 SEPTEMBER 2026

(Rupees in Lakh)

	STANDALONE		CONSOLIDATED	
	As at 30-September-2026	As at 31-March-2026	As at 30-September-2026	As at 31-March-2026
ASSETS	**Unaudited**	**Audited**	**Unaudited**	**Audited**
Non-current assets				
Property plant and equipment	14.09	15.05	335.63	336.93
Intangible Assets	-	-	2.51	2.70
Goodwill	5.00	5.00	329.54	329.54
Financial assets				
Investments	2,058.84	2,058.84	1,582.52	1,462.45
Other bank balances	158.26	149.38	297.95	285.35
Other financial assets		-	0.32	0.32
Other non-current assets	-	-	651.63	651.63
Total non-current assets	**2,236.19**	**2,228.27**	**3,200.11**	**3,068.91**
Current assets				
Inventory	1,153.87	1,153.87	3,227.85	3,207.11
Financial assets				
Investment	-	-	-	-
Trade receivables	361.03	333.75	307.07	279.78
Cash and cash equivalents	11.77	17.01	26.93	33.95
Other financial assets	2,464.85	2,585.55	1,553.83	1,695.14
Other current assets	237.76	237.52	948.33	947.50
Other current tax assets (net)	53.93	46.74	55.30	47.67
Total current assets	**4,283.21**	**4,374.44**	**6,119.30**	**6,211.14**
	6,519.40	**6,602.70**	**9,319.41**	**9,280.06**
EQUITY AND LIABILITIES				
Equity				
Equity share capital	5,483.89	5,248.38	5,483.89	5,248.38
Instruments entirly in the nature of equity	-	2,355.05	-	2,355.05
Other equity	(1,227.71)	(3,176.80)	(2,048.23)	(4,033.15)
Equity attributable to owners of the Company	**4,256.17**	**4,426.63**	**3,435.66**	**3,570.29**
Non controlling interest	-	-	(0.41)	(0.34)
Total equity	**4,256.17**	**4,426.63**	**3,435.25**	**3,569.95**
Non-current liabilities				
Financial liabilities				
Borrowings	1,688.75	1,590.88	2,726.06	2,585.18
Trade payables				
i) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	11.60	11.60
Long term provisions	1.98	1.98	1.98	1.98
Other Non-Current Liabilities	-	-	18.25	18.25
	1,690.74	**1,592.87**	**2,757.90**	**2,617.01**
Liabilities				
Current liabilities				
Financial liabilities				
Borrowings	-	-	625.00	625.00
Trade payables				
i) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	4.60	6.85	128.18	128.37
Other financial liabilities	564.11	572.59	2,362.67	2,332.35
Short term provisions	0.81	0.81	0.81	0.81
Other current liabilities	2.98	2.97	9.60	6.56
Total current liabilities	**572.49**	**583.21**	**3,126.26**	**3,093.09**
	6,519.40	**6,602.70**	**9,319.41**	**9,280.06**

For and on behalf of the Board of Directors
Newtime Infrastructure Limited

AJAY KUMAR THAKUR
Digitally signed by AJAY KUMAR THAKUR
Date: 2026.11.14 18:00:13 +05'30'

Ajay Kumar Thakur
(Chairman)

Place: New Delhi
14-November-2026

NEWTIME INFRASTRUCTURE LIMITED

Begampur Khatola,Khandsa,Near Krishna Maruti,Gurugram,Haryana-122001
CIN:L24239HR1984PLC040797
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 2026

(Rupees in Lakh)

S.No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Half year ended		Year Ended	Quarter Ended			Half year ended		Year Ended
		30.09.2026	30.09.2025	30.06.2026	30.09.2026	30.09.2025	31.03.2026	30.09.2026	30.09.2025	30.06.2026	30.09.2026	30.09.2025	31.03.2026
		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	46.00	116.00	140.00	280.00	89.41	88.53	72.14	161.55	177.52	372.74
	(b) Other Income	18.63	18.63	18.42	37.05	37.13	75.14	20.69	20.69	20.50	41.19	45.31	94.47
	Total Incomes from Operations	**88.63**	**88.63**	**64.42**	**153.05**	**177.13**	**355.14**	**110.10**	**109.22**	**92.64**	**202.74**	**222.83**	**467.21**
2	**Expenses**												
	a) Cost of Material consumed	-	-	-	-	-	-	3.06	2.01	3.65	6.71	4.02	9.63
	d) Employee Benefits Expense	7.84	8.64	7.63	15.47	17.39	34.87	22.91	26.17	25.23	48.14	52.45	104.42
	e) Finance Costs	49.66	44.08	48.21	97.87	86.86	296.81	71.40	82.60	87.63	159.03	163.09	449.94
	f) Depreciation & Amortization Expense	0.59	0.65	0.59	1.18	1.32	2.56	0.94	1.08	0.91	1.85	2.18	4.33
	g) Other Expenses	94.24	61.67	114.74	208.98	113.17	462.78	111.43	75.09	130.34	241.77	142.30	526.45
	Total Expenses	**152.34**	**115.04**	**171.17**	**323.51**	**218.74**	**797.02**	**209.73**	**186.95**	**247.76**	**457.49**	**364.04**	**1,094.77**
3	**Profit/(Loss) before exceptional Items and Tax (1-2)**	**(63.70)**	**(26.41)**	**(106.75)**	**(170.45)**	**(41.61)**	**(441.88)**	**(99.63)**	**(77.73)**	**(155.12)**	**(254.75)**	**(141.21)**	**(627.56)**
4	**Exceptional Items [Income/(Expenses)]**	-	-	-	-	-	-	-	-	-	-	-	-
5	**Profit/(Loss) before Tax (3- 4)**	**(63.70)**	**(26.41)**	**(106.75)**	**(170.45)**	**(41.61)**	**(441.88)**	**(99.63)**	**(77.73)**	**(155.12)**	**(254.75)**	**(141.21)**	**(627.56)**
6	**Tax Expense**												
	Current Tax	-	-	-	-	-	7.63	-	-	-	-	-	7.63
	Income tax expenses earlier year	-	-	-	-	-	17.86	-	-	-	-	-	17.90
	Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-
	Total Tax Expenses	**-**	**-**	**-**	**-**	**-**	**25.49**	**-**	**-**	**-**	**-**	**-**	**25.53**
7	**Profit/(Loss) for the period (5-6)**	**(63.70)**	**(26.41)**	**(106.75)**	**(170.45)**	**(41.61)**	**(467.37)**	**(99.63)**	**(77.73)**	**(155.12)**	**(254.75)**	**(141.21)**	**(653.09)**
8	**Share of Profit/(Loss) in associate and joint venture (net)**	-	-	-	-	-	-	67.54	4.61	52.53	120.07	6.87	111.29
9	**Total profit/(loss) for the period/year (7+8)**	(63.70)	(26.41)	(106.75)	(170.45)	(41.61)	(467.37)	(32.09)	(73.12)	(102.59)	(134.68)	(134.34)	(541.80)
	Attributable to shareholders of the company	(63.70)	(26.41)	(106.75)	(170.45)	(41.61)	(467.37)	(32.04)	(73.08)	(102.57)	(134.61)	(134.28)	(541.75)
	Attributable to non controlling interest	-	-	-	-	-	-	(0.05)	(0.04)	(0.02)	(0.07)	(0.06)	(0.05)
10	**Other Comprehensive Income (net of tax)**	-	-	-	-	-	0.42	-	-	-	-	-	0.42
	Attributable to shareholders of the company	-	-	-	-	-	0.42	-	-	-	-	-	0.42
	Attributable to non controlling interest	-	-	-	-	-	-	-	-	-	-	-	-
11	**Total comprehensive Income (after tax) (9+10)**	(63.70)	(26.41)	(106.75)	(170.45)	(41.61)	(466.95)	(32.09)	(73.12)	(102.59)	(134.68)	(134.34)	(541.38)
	Attributable to shareholders of the company	(63.70)	(26.41)	(106.75)	(170.45)	(41.61)	(466.95)	(32.04)	(73.08)	(102.57)	(134.61)	(134.28)	(541.33)
	Attributable to non controlling interest	-	-	-	-	-	-	(0.05)	(0.04)	(0.02)	(0.07)	(0.06)	(0.05)
12	**Paid-up equity share capital (Face Value of Rs.1 each)**	5,483.89	5,248.38	5,248.38	5,483.89	5,248.38	5,248.38	5,483.89	5,248.38	5,248.38	5,483.89	5,248.38	5,248.38
13	**Reserves excluding revaluation reserve as per balance sheet of pervious accounting year**						(3,176.80)						(4,033.15)
14	**Earning Per Share (not annualised)**												
	Basic	(0.01)	(0.01)	(0.02)	(0.03)	(0.01)	(0.09)	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.10)
	Diluted	(0.01)	(0.01)	(0.02)	(0.03)	(0.01)	(0.09)	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.10)

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UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2026

	CONSOLIDATED					
	Quarter Ended			Half year Ended		Year Ended
	30.09.2026	30.09.2025	30.06.2026	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A. Segment Revenue						
Real Estate	70.00	70.00	46.00	116.00	140.00	280.00
Hospitality	19.41	18.53	26.14	45.55	37.52	92.74
Other	-	-	-	-		-
Total	**89.41**	**88.53**	**72.14**	**161.55**	**177.52**	**372.74**
Less: Intersegment transfer	-	-	-	-	-	-
Total revenue from operations	**89.41**	**88.53**	**72.14**	**161.55**	**177.52**	**372.74**
B Segment Results [Profit/(loss)] before tax:						
Real Estate	(109.39)	(89.95)	(171.58)	(280.98)	(172.59)	(710.20)
Hospitality	(10.93)	(8.47)	(4.04)	(14.97)	(13.93)	(11.83)
Other	-	-	-			-
Total	**(120.32)**	**(98.42)**	**(175.62)**	**(295.94)**	**(186.51)**	**(722.03)**
Less: Unallocated expenses	-	-	-			-
Add : Unallocated Income [Other Income]	20.69	20.69	20.50	41.19	45.31	94.47
Add: Exceptional Item- gain/(loss)	-	-	-			-
Profit/(loss) before Tax	**(99.63)**	**(77.73)**	**(155.12)**	**(254.75)**	**(141.20)**	**(627.56)**
C -Segment Assets						
Real Estate	7,728.13	7,889.50	7,728.41	7,728.13	7,889.50	7,809.88
Hospitality	8.76	8.86	11.16	8.76	8.86	7.72
Other	299.52	75.03	231.98	299.52	75.03	179.45
Unallocated	1,283.00	1,455.82	1,283.00	1,283.00	1,455.82	1,283.00
Total	**9,319.41**	**9,429.21**	**9,254.55**	**9,319.41**	**9,429.21**	**9,280.06**
D -Segment Liabilities						
Real Estate	5,787.65	7,723.69	5,699.23	5,787.65	7,723.69	5,629.61
Hospitality	96.50	83.58	87.98	96.50	83.58	80.50
Total	**5,884.15**	**7,807.27**	**5,787.21**	**5,884.15**	**7,807.27**	**5,710.11**

NEWTIME INFRASTRUCTURE LIMITED
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Notes to financial results :

1 The above unaudited standalone and consolidated financial results for the quarter and half year ended 30th September, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14th November, 2026.

2 In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the statutory auditors have performed a limited review of the standalone and consolidated financial results of the Company for the quarter and half year ended 30th September, 2026.

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, proposed variation/alteration in the terms of preference shares of the Company. 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 Re. 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 has received the "In principle" approval vide letter no. LOD/PREF/AM/FIP/1168/2024-25 from stock exchange on 17th November, 2025. The company has isssued CCPS on dated 27 February 2026.
During the quarter ended 30th September, 2026, the Board of Directors, at its meeting held on 14th August, 2026, approved the conversion and allotment of 2,35,50,530 CCPS into an equivalent number of fully paid-up equity shares of face value Rs.1 each. The equity shares arising upon conversion shall rank pari passu with the existing equity shares of the Company. The application for listing approval of the aforesaid 2,35,50,530 equity shares has been submitted to BSE Limited, and the listing approval is pending as at the date of approval of these financial results,

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 previous year upon expiry of the conversion period and the initial subscription amount paid thereon has been forfeited in accordance with the SEBI (ICDR) Regulations.

8 On 21 November 2025, the Government of India notified four new Labour Codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws. Based on the assessment carried out by the Company using the information presently available and guidance issued by the Institute of Chartered Accountants of India, the impact of the aforesaid changes is not material to the standalone and consolidated financial results of the company. The Company continues to monitor the Central and State Rules and any further clarifications issued by the Government in relation to the Labour Codes and will consider the appropriate accounting treatment, if required, upon such notification or clarification.

9 The figures for the quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect of full financial year ended 31st March, 2026 and the unaudited figures of nine months ended 31st December , 2025.

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 unaudited financial results for the quarter and half year ended 30th September, 2026 are available on the website of the Company at https://www.newtimeinfra.in/ and on the website of BSE Limited.

FOR NEWTIME INFRASTRUCTURE LIMITED

AJAY KUMAR THAKUR

Digitally signed by AJAY KUMAR THAKUR
Date: 2026.11.14 18:00:32 +05'30'

Ajay Kumar Thakur
(Chairman)

Date: 14-November-2026
Place: New Delhi

NEWTIME INFRASTRUCTURE LIMITED

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STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

(Rupees in Lakh)

	STANDALONE		CONSOLIDATED	
PARTICULARS	**For the half year ended 30 September 2026**	**For the half year ended 30 September 2025**	**For the half year ended 30 September 2026**	**For the half year ended 30 September 2025**
	Unaudited	**Unaudited**	**Unaudited**	**Unaudited**
Cash flow from operating activities				
Loss before income tax	**(170.45)**	**(41.61)**	**(254.75)**	**(141.21)**
Add: Finance costs	97.87	86.86	159.03	163.10
Add: Depreciation and amortization expense	1.18	1.32	1.85	2.18
Add: Provision for doubtful advances	120.00	-	120.00	-
Less: Interest income	(37.05)	(37.12)	(41.19)	(41.29)
Change in operating assets and liabilities				
- (Increase) in trade receivables	(21.88)	36.22	(21.89)	36.30
- (Increase) in other financial assets and non financial assets	19.98	(15.88)	44.68	58.23
- (Increase) in inventories	-	-	(20.74)	(3.90)
- Increase in current and non current assets	(0.24)	-	(1.21)	-
- Decrease in the trade payable	(1.76)	-	0.10	(3.55)
- Increase in current and non current liabilities	(9.19)	(3.29)	14.67	11.61
Cash (used in) operations	**(1.54)**	**26.48**	**0.54**	**81.46**
Income tax (paid) (including TDS)	(12.59)	(27.64)	(12.59)	(27.69)
Net cash flow (used in)/from operating activities [A]	**(14.12)**	**(1.16)**	**(12.05)**	**53.77**
Cash flow from investing activities				
Purchases of Property, plant and equipment	-	(0.23)	(0.13)	(0.44)
Deposit with banks	-	-	(3.73)	-
Interest received	8.88	8.88	8.88	8.90
Net cash flow (used in)/from investing activities [B]	**8.88**	**8.65**	**5.02**	**8.46**
Cash flow from financing activities				
Interest paid	-	-	-	(54.61)
Net cash flow generated from financing activities [C]	-	-	**-**	**(54.61)**
Net cash flows during the period (A+B+C)	**(5.24)**	**7.49**	**(7.03)**	**7.62**
Cash and cash equivalent at the beginning of the financial period	**17.01**	**4.53**	33.96	**25.02**
Cash and cash equivalent at the end of the period	**11.77**	**12.03**	**26.93**	**32.64**

For and on behalf of the Board of Directors
Newtime Infrastructure Limited

AJAY KUMAR THAKUR Digitally signed by AJAY KUMAR THAKUR Date: 2026.11.14 18:00:49 +05'30'

Ajay Kumar Thakur
(Chairman)

Place: New Delhi
14-November-2026

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CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

B.21/1, First Floor, Rathyatra Market
Rathyatra Crossing,
Varanasi-221010
Ph. No. +91 88107 41948
Email: ca.ccvns@gmail.com

Independent Auditor's Review Report on the Unaudited Consolidated Quarterly and Year-to-Date Financial Results of Newtime Infrastructure Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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 after tax and total comprehensive income / loss of its associates for the quarter and year to date ended September 30, 2026 (including year-to-date results for April 1, 2026 to September 30, 2026), 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 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 33of 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

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. The same matter has also been reported in the financial statements of the two subsidiaries, Wintage Infra Height Private Limited and Kashish Projects Private Limited.

Trade payables, trade receivables and other loans and advances given or taken are to subject to reconciliation and confirmation.

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

We draw attention to the material uncertainty related to going concern of Aerthaa Luxury Homes Private Limited, a subsidiary of the Holding Company, which has accumulated losses of Rs. 195.31 lakhs as at September 30, 2026, resulting in erosion of its net worth. This condition indicates that a material uncertainty exists which may cast significant doubt on its ability to continue as a going concern. Our conclusion is not modified in respect of this matter.

The above matter has also been reported under "Material uncertainty related to going concern" in the review report dated November 5, 2026 issued by the other auditor on the standalone financial results of Aerthaa Luxury Homes Private Limited for the quarter and half-year ended September 30, 2026.

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, 2026, 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, 2026 issued by the other auditor on the standalone financial results of Satellite Forging Private Limited, an associate of a subsidiary of the Company..

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. 23.55 lakhs and Rs. 49.69 lakhs, total net loss after tax of Rs. 35.61 lakhs and Rs. 83.99 lakhs and total comprehensive loss of Rs. 35.61 lakhs and Rs. 83.99 lakhs for the quarter and period ended September 30, 2026, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of Rs. 67.54 lakhs and Rs. 120.07 lakhs and total comprehensive profit of Rs. 67.54 lakhs and Rs. 120.07 lakhs for the quarter and period ended September 30, 2026, as considered in the Statement, in respect of one associate whose financial results have not been reviewed by us. These interim financial results 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.

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. 0.33 lakhs and total comprehensive loss of Rs. 0.00 lakhs and Rs. 0.33 lakhs for the quarter and period ended September 30, 2026, 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.

7. Other matters

As stated in note no. 6 to the accompanying statement, during the year ended March 31, 2025, Board of Directors and shareholders of the Company in their meeting on January 29, 2025 and February 27, 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 received in-principle approval from BSE Limited vide letter no. LOD/PREF/AM/FIP/1168/2024-25 dated November 17, 2025 and issued the aforesaid CCPS on February 27, 2026.

During the quarter ended September 30, 2026, the Board of Directors, at its meeting held on August 14, 2026 approved the conversion and allotment of 2,35,50,530 CCPS into an equivalent number of fully paid-up equity shares of face value of Re. 1/- each. The equity shares so allotted rank pari passu with the existing equity shares of the Company. The Company has submitted an application to stock exchange for listing approval of the aforesaid equity shares, which is pending as at the date of approval of these financial results.

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

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Date: 2026.11.14 18:12:36 +05'30'

BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: 14th November 2026

UDIN: 26010878MGJSOV1861

CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS

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Varanasi-221010
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Independent Auditor's Review Report on the Unaudited Standalone Quarterly and Year-to-Date Financial Results of Newtime Infrastructure Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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 and year to date ended September 30, 2026, 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.

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) 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.

b) Trade payables, trade receivables and other loans and advances given or taken are to subject to reconciliation and confirmation.

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

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5. Other matters

As stated in note no. 6 to the accompanying statement, during the year ended March 31, 2025, Board of Directors and shareholders of the Company in their meeting on January 29, 2025 and February 27, 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.

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

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BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: 14th November 2026
UDIN: 26010878ISOXND9172