Regd. Off. : Unit No. 605, 6th Floor, Raheja Chambers, Nariman Point, Mumbai - 400021, M.S., India.
Email : info@cianindustries.com
CIN : L10409MH1985PLC037493

Corp. Off. : 4th Floor Gupta Tower, Science College Road, Civil Lines, Nagpur - 440001 M.S., India.
Website : www.cianindustries.com
Contact : 0712-2551144 / 2551155

CIAN
Agro Industries & Infrastructure Ltd.

Date: 13th November, 2026

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

SCRIP CODE: 519477 SCRIP ID: CIANAGRO

Sub: In compliance of Regulation 30(6) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 - Outcome of Board Meeting held on 13th November, 2026.

Dear Sir/ Madam,

Further to our letter dated November 4, 2026 and Pursuant to the provisions of Regulation 30(6) and 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015 ("Listing Regulation"), we would like to inform you that in the meeting of Board of Directors of Company held on 13th November, 2026, the Board has inter alia, approved the following items:

1. The Unaudited Financial Results (Standalone & Consolidated) of the Company under Indian Accounting Standards for the Quarter and half year ended on September 30, 2026.

2. Limited Review Report (Standalone & Consolidated) issued by M/s Khanzode & Shenwai, the Statutory Auditor of the Company on the Un-Audited Financial Results (Standalone & Consolidated) for the quarter and half year ended on September 30, 2026.

The meeting of the Board of Directors commenced at 02:00 PM and concluded at 08:05 PM.

Kindly take the same on record.

Thanking you,

For **CIAN Agro Industries & Infrastructure Limited**

SANTOSH NILKANTHRAO DIWANE
Digitally signed by SANTOSH NILKANTHRAO DIWANE
Date: 2026.11.13 20:10:00 +05'30'

Santosh Diwane
Company Secretary & Compliance Officer
Membership No.: - F11622

KHANZODE & SHENWAI
CHARTERED ACCOUNTANTS
GS-20/21, Ground Floor, Amarjyoti Palace, Wardha Road,
Dhantoli, NAGPUR-440012. ☎ : 0712-2444798

Website : www.cakhanzodeshenwai.com

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 September, 2026 ("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. In this process, 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: 13/11/2026
UDIN: 26173358SLPXPD3708

KHANZODE & SHENWAI NAGPUR Chartered Accountants

For Khanzode & Shenwai
Chartered Accountants
FRN 112415W

CA Arjun Phatak
Partner
Membership No: 173358

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CIAN
Agro Industries & Infrastructure Ltd.

CIAN Agro Industries & Infrastructure Limited

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER , 2026 (Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue from Operations**						
	Net Sales/Income from Operations	9,689.01	6,922.95	7,859.66	16,611.96	17,842.25	41,475.05
	Other Income	12.56	254.12	265.41	266.68	281.46	777.70
	Total Income from Operations (net)	**9,701.57**	**7,177.08**	**8,125.07**	**16,878.65**	**18,123.72**	**42,252.75**
2	**Expenses**						
	(a) Cost of Materials consumed	2,371.16	1,852.49	1,584.61	4,223.65	2,272.74	6,478.17
	(b) Construction material consumed	63.83	20.97	9.49	84.80	66.96	132.07
	(c) Purchase of stock-in-trade	2,427.59	3,282.65	5,692.04	5,710.24	14,122.89	30,355.31
	(d) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	2,105.11	210.53	(629.46)	2,315.64	(1,017.20)	(1,458.85)
	(e) Employee benefits expense	339.36	366.00	112.67	705.36	215.41	893.07
	(f) Finance Costs	410.82	383.89	371.70	794.71	794.37	1,601.25
	(g) Depreciation and Ammortisation Expense	174.81	172.51	204.41	347.32	409.14	831.32
	(h) Other expenses	1,741.60	839.31	747.49	2,580.92	1,170.29	3,188.88
	Total Expenses	**9,634.29**	**7,128.35**	**8,092.95**	**16,762.64**	**18,034.61**	**42,021.23**
3	**Profit / (Loss) before exceptional items & taxes (1-2)**	**67.28**	**48.73**	**32.12**	**116.01**	**89.11**	**231.52**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit / (Loss) from ordinary activities before tax (3+4)**	**67.28**	**48.73**	**32.12**	**116.01**	**89.11**	**231.52**
6	Tax expense						
	(1) Current Tax	19.31	14.62	9.64	33.93	26.73	69.68
	(2) Deferred Tax	12.67	13.03	8.22	25.70	43.51	127.15
	(3) Tax Adjustments of previous year	-	-	-	-	-	(36.74)
7	**Net Profit/(Loss) from ordinary activities after tax (5-6)**	**35.31**	**21.08**	**14.26**	**56.38**	**18.87**	**71.43**
8	**Other Comprehensive Income**						
	(A) (i) Items that will not be reclassified to Profit or Loss	-	(3.99)		-	-	(3.99)
	(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	-	-	-	-	-	-
9	**Total Comprehensive Income for the period (Comprising Profit/Loss and Other comprehensive income for the period) (7+8)**	**35.31**	**17.09**	**14.26**	**56.38**	**18.87**	**67.43**
10	**Paid up equity share capital (Face value of Rs. 10 each)**	**2,798.59**	**2,798.59**	**2,798.59**	**2,798.59**	**2,798.59**	**2,798.59**
11	**Earnings per equity share**						
	(I) Basic	0.13	0.08	0.05	0.20	0.07	0.26
	(II) Diluted	0.13	0.08	0.05	0.20	0.07	0.26

For CIAN Agro Industries & Infrastructure Ltd.

KHANZODE & SHENWAI Chartered Accountants NAGPUR

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED

Jaykumar Varma
Chairperson & Director
(DIN. 00489792)

Place: Nagpur
Date: 13/11/2026

Regd. Off. : Unit No. 605, 6th Floor, Raheja Chambers, Nariman Point, Mumbai - 400021, M.S., India.
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Website : www.cianindustries.com
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CIAN
Agro Industries & Infrastructure Ltd.

CIAN Agro Industries & Infrastructure Limited

STATEMENT OF ASSETS & LIABILITIES AS AT 30th SEPTEMBER 2026

(Rupees in Lakhs)

Particulars	30th September, 2026	31st March, 2026
	Unaudited	Audited
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	10,588.53	10,644.99
(b) Right of Use Assets	-	-
(c) Capital Work-in-Progress	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	1.87	1.87
(f) Intangible assets under development	-	-
(g) Financial Assets	-	-
(i) Investment	14,074.58	14,074.58
(ii) Loans	216.58	200.59
(iii) Other non-current financial assets	317.95	291.62
(h) Deferred Tax Assets (net)	-	-
(i) Other Non-current assets	2,987.20	2,937.20
Total non-current assets	**28,186.71**	**28,150.84**
(2) Current Assets		
(a) Inventory	14,871.01	17,046.91
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	10,204.79	7,871.87
(iii) Cash and cash equivalents	106.33	95.91
(iv) Bank Balances other than (iii) above	-	140.00
(v) Loans	1,006.60	638.52
(v) Others	737.68	231.17
(c) Current Tax Assets (Net)	185.13	165.78
(d) Other current assets	2,122.72	3,654.01
Total current assets	**29,234.27**	**29,844.18**
TOTAL ASSETS	**57,420.98**	**57,995.02**

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED

KHANZODE & SHENWAI NAGPUR Chartered Accountants

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CIAN
Agro Industries & Infrastructure Ltd.

II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	2,798.59	2,798.59
(b) Other equity	6,666.93	6,551.76
Total equity	**9,465.52**	**9,350.35**
(2) Non current liabilities		
(a) Financial liabilities		
- Borrowings	1,505.04	1,707.15
- Lease Liability	-	-
(b) Provisions	162.47	160.21
(c) Deferred tax liabilities (Net)	1,542.52	1,575.61
(d)Other non current financial liabilities	-	-
Total non-current liabilities	**3,210.04**	**3,442.97**
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	11,128.43	10,335.58
(ii) Trade Payables	-	-
Total outstanding dues of micro enterprises and small enterprises	6.12	1.37
Total outstanding dues of creditors other than micro enterprises and small enterprises	23,196.61	22,892.40
(iii) Other financial liabilities	558.95	382.14
(b) Other current liabilities	9,695.35	11,441.01
(c) Provisions	159.97	149.21
Total Current liabilities	**44,745.42**	**45,201.71**
Total liabilities	**47,955.46**	**48,644.67**
TOTAL EQUITY AND LIABILITIES	**57,420.98**	**57,995.02**

KHANZODE & SHENWAI Chartered Accountants NAGPUR

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED

For CIAN Agro Industries & Infrastructure Ltd.

Jaykumar Varma
Chairperson & Director
(DIN. 00489792)

Place: Nagpur
Date: 13/11/2026

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CIAN Agro Industries & Infrastructure Ltd.

CIAN Agro Industries & Infrastructure Ltd.
Statement of Standalone Cash flows for the period ended 30th SEPTEMBER, 2026

(Rs. in Lakhs)

Particulars	For the period ended 30th September, 2026	For the Period ended 31st March, 2026
A Cash Flow from Operating Activities		
Profit Before Tax	116.01	67.44
Adjusments for non cash & non operating items		
Depreciation, Depletion, Amortisation	347.32	831.32
Finance costs	794.71	1,601.25
Interest Element of Fair Valuation of Security Deposit	-	-
Gain/Loss Form Forex	-	-4.90
Provisions made/ written off	60.11	32.60
Interest Income	-5.94	-21.99
Prepaid rent written off	-	-
Dividend income	-2.50	-2.86
Accounts Written back	-	-528.26
Gain/Loss From Sale of Property, Plant and Equipment	-	-
Accounts Written off	601.12	25.98
Gain/Loss from Termination of Lease	-	-
Gain/loss on Fair Valuation	-	-5.18
Interest ON OCD	-	0.06
Tax Provision	(59.62)	
Actuarial Gain/ Loss on Employee Benefit	-	-
Operating Profit / (Loss) before Working Capital changes	**1,851.20**	**1,995.47**
Working capital adjustments:		
(Increase) / Decrease in Inventory	2,175.90	164.34
(Increase) / Decrease in Trade Receivables	-2,934.04	-5,018.55
(Increase) / Decrease in Other current financial assets	-874.59	-390.49
(Increase) / Decrease in Other current assets	1,511.93	-1,828.29
Increase / (Decrease) in Trade Payables	308.95	9,588.88
Increase / (Decrease) in Other current financial liabilities	9,358.75	-1,271.57
Increase / (Decrease) in Provisions	-20.06	-91.16
Increase / (Decrease) in Other current liabilities	-1,745.66	-721.20
Cash generated / (used) from operations	**9,632.38**	**2,427.43**
Income tax (paid) / refunds (net)	-	-
Net cash flow from / (used in) operating activities	**9,632.38**	**2,427.43**
B Cash Flow from Investing Activities		
Addition to Property, Plant and Equipment	-292.20	-693.57
Addition to Capital Work in Progress	-	-
Addition to Intangible Assets	-	-
Investment in share capital of subsidiaries	-	-3,300.60
Investment in share capital of other Entities	-	-
Fixed deposit with banks	140.00	-156.37

KHANZODE & SHINVAI Chartered Accountants NAGPUR

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED

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CIAN
Agro Industries & Infrastructure Ltd.

Interest Income	5.94	19.43
Dividend Income	2.50	2.86
Current investment in OCD	-	2,800.00
Capital Advances	-50.00	2,318.38
Security Deposits Paid	-	-
Loan or Deposits Received	-	-10.00
Net Cash Flow from/(used) in Investing Activities	**-193.75**	**980.13**
C Cash Flow from Financial Activities		
Long Term Borrowings	-202.11	-2,218.54
Repayment of lease liability	-	-
Finance Cost	-794.71	-1,601.25
Cash proceeds from loans and other short-term borrowings	-	-68.59
Financial Assets	-42.33	-
Net Cash Flow from/(used) in Financing Activities	**-1,039.14**	**-3,888.38**
D Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	**8,399.49**	**-480.82**
Cash and cash equivalents at the beginning of the year	**-8,293.16**	**-8,059.06**
Cash and cash equivalents at the end of the year	**106.33**	**-8,293.16**
Net increase in Cash and Cash equivalents	**8,399.49**	**-234.10**

* Reclassification of Cash and Cash Equivalents

During the period ended 30th September, 2026, the Company revised the presentation of its Statement of Cash Flows to exclude Bank Overdraft and Cash Credit (OD/CC) facilities from Cash and Cash Equivalents, presenting movements in such facilities under Cash Flows from Financing Activities instead. Management believes this presentation provides more reliable and relevant information and ensures direct alignment between the closing Cash and Cash Equivalents in the Statement of Cash Flows (₹ 106.33) and the Balance Sheet (₹ 106.33) as at 30th September, 2026.

For CIAN Agro Industries & Infrastructure Limited

KHANZODE & SHENWAI Chartered Accountants NAGPUR

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED

Jaykumar Varma
Chairperson & Director
(DIN. 00489792)

Place: Nagpur
Date: 13/11/2026

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CIAN Agro Industries & Infrastructure Ltd.

CIAN Agro Industries & Infrastructure Limited

STATEMENT OF SEGMENTWISE REVENUE AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2026 (Rupees in Lakhs)

Sr No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment Revenue(Net sale/Income from operation)**						
	Segment-Agro Division	3,415.93	3,386.85	3,473.56	6,802.77	12,007.13	25,639.92
	Segment-Healthcare Division	6,022.86	3,297.65	2,652.93	9,320.51	3,283.84	12,826.56
	Segment-Infrastructure Division	250.23	238.46	1,733.17	488.68	2,551.28	3,008.57
	Total	**9,689.01**	**6,922.95**	**7,859.66**	**16,611.96**	**17,842.25**	**41,475.05**
	Less: Inter segment Revenue	-	-	-	-	-	-
	Add: Other Income	12.56	254.12	265.41	266.68	281.46	777.70
	Net sales/Income From Operations	**9,701.57**	**7,177.08**	**8,125.07**	**16,878.65**	**18,123.72**	**42,252.75**
2	**Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)**						
	Segment-Agro Division	(1,321.48)	(318.19)	(215.43)	(1,639.67)	(14.85)	(2,173.07)
	Segment-Healthcare Division	2,512.29	1,037.44	(16.59)	3,549.73	228.13	4,229.88
	Segment-Infrastructure Division	(712.71)	(286.63)	635.84	(999.35)	670.19	(224.04)
	Total	**478.10**	**432.62**	**403.82**	**910.71**	**883.48**	**1,832.77**
	Less:						
	(i) Interest	410.82	383.89	371.70	794.71	794.37	1,601.25
	(ii) Other Un-allocable Expenditure	-	-	-	-	-	-
	(iii) Un-allocable income	-	-	-	-	-	-
	Total profit after interest before tax	**67.28**	**48.73**	**32.12**	**116.01**	**89.11**	**231.52**
3	**Capital Employed (Segment assets – Segment Liabilities)**						
	Segment-Agro Division	(2,972.26)	(1,512.07)	1,249.25	(2,972.26)	1,249.25	(1,122.57)
	Segment-Healthcare Division	11,438.05	8,925.76	3,955.71	11,438.05	3,955.71	7,888.31
	Segment-Infrastructure Division	(6,693.18)	(5,818.84)	(4,107.11)	(6,693.18)	(4,107.11)	(5,334.42)
	Un-allocated	2,798.59	2,798.59	2,798.59	2,798.59	2,798.59	2,798.59

For CIAN Agro Industries & Infrastructure Limited

KHANZODE & SHENWAI NAGPUR Chartered Accountants

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED

Jaykumar Varma
Managing Director
(DIN. 00489792)

Place: Nagpur
Date: 13/11/2026

Explanatory Notes to Standalone Financial Results

Explanatory notes to the Statement of Unaudited Standalone Financial Results for the quarter ended 30th September, 2026.

1. The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 13th November, 2026.
2. The above results for the quarter ended 30th September, 2026 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 refer to the amount payable to the Government as on 30th September, 2026:

Particulars	Amount (in ₹ Lakhs)
TDS / TCS	401.99
ESIC	0.76
Provident Fund	29.35
Professional Tax	0.92
GST	9.94
Other Statutory dues	8.51

5. Figures were rearranged and regrouped wherever found necessary.

For CIAN Agro Industries & Infrastructure Limited

Jaykumar Varma
Chairperson & Director
(DIN: 00489792)

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED

KHANZODE & SHENWAI NAGPUR Chartered Accountants

Place: Nagpur
Date: 13/11/2026

KHANZODE & SHENWAI
CHARTERED ACCOUNTANTS
GS-20/21, Ground Floor, Amarjyoti Palace, Wardha Road,
Dhantoli, NAGPUR-440012. ☎ : 0712-2444798

Website : www.cakhanzodeshenwai.com

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 September, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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.

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.

The Consolidated Financial Statements of CIAN Agro Industries & Infrastructure Limited include the results of the following entities:

Sr. No.	Name of the Entity	Relation with the Parent
1	CIAN Agro LLC Limited	Wholly owned subsidiary (WOS)
2	Manas Power Ventures Private Limited	Wholly owned subsidiary
3	Ideal Energy Projects Limited	Wholly owned step-down subsidiary
4	Avenzer Electricals & Infrastructure Private Limited	Wholly owned subsidiary

CA ANIRUDDHA SHENWAI
CA CHARUDUTT MARATHE
CA ANKUR AGRAWAL

CA ARJUN PHATAK
CA MANOJ JODH
CA NIKITA DESHPANDE

CA DHANASHREE PHATAK
CA RUCHA MASE
CA RAKESH THAKRE

Email: khanzodeshenwai@gmail.com

Sr. No.	Name of the Entity	Relation with the Parent
5	Manas Agro Industries & Infrastructure Limited	Step-down subsidiary of WOS
6	Varron Aluminiumm Private Limited	Wholly owned subsidiary
7	Sec-one Sales & Marketing Private Limited	Wholly owned subsidiary
8	Vyankatesh Engineers & Contractors Private Limited	Wholly owned subsidiary

Based on our review conducted and procedures performed as stated above, 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.

We did not review the interim financial results of Subsidiaries, Manas Power Ventures Private Limited, Avenzer Electricals & Infrastructure Private Limited, Vyankatesh Engineers & Contractors Private Limited, CIAN Agro LLC Limited and Sec-one Sales & Marketing Private Limited, which are included in the Consolidated Unaudited Financial results, whose interim financial results reflect a Total Assets of Rs. 441,629.83 Lakhs as at 30th September, 2026, Total Revenues of Rs. 111,216.59 Lakh, Total Net Profit after Tax of Rs. 12979.88 Lakhs, Total Comprehensive Profit of Rs. 12979.88 Lakhs and Cashflows (net) of Rs. -1061.62 Lakhs for the Quarter ended 30th September, 2026 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. The Interim Financial Results of CIAN Agro LLC Limited have not been reviewed by auditor and have been included as reviewed by management.

Our conclusion on the Statement is not modified in respect of the 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: 13/11/2026
UDIN: 26173358UARGWE7916

KHANZODE & SHENWAI NAGPUR Chartered Accountants

For Khanzode & Shenwai
Chartered Accountants
FRN 112415W

CA Arjun Phatak
Partner
Membership No: 173358

Regd. Off. : Unit No. 605, 6th Floor, Raheja Chambers, Nariman Point, Mumbai - 400021, M.S., India.
Email : info@cianindustries.com
CIN : L10409MH1985PLC037493

Corp. Off. : 4th Floor Gupta Tower, Science College Road, Civil Lines, Nagpur - 440001 M.S., India.
Website : www.cianindustries.com
Contact : 0712-2551144 / 2551155

CIAN Agro Industries & Infrastructure Ltd.

CIAN Agro Industries & Infrastructure Limited

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER , 2026 (Rupees in Lakhs)

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue from Operations**						
	Net Sales/Income from Operations	49,567.16	68,666.19	42,141.35	1,18,233.35	93,223.86	2,23,434.57
	Other Income	573.21	2,024.02	523.00	2,597.23	1,790.57	4,465.08
	Total Income from Operations (net)	**50,140.38**	**70,690.20**	**42,664.35**	**1,20,830.58**	**95,014.43**	**2,27,899.65**
2	**Expenses**						
	(a) Cost of Materials consumed	22,110.88	20,447.30	17,505.71	42,558.17	35,650.64	89,962.09
	(b) Construction material consumed	63.83	20.97	9.49	84.80	66.96	132.07
	(c) Purchase of stock-in-trade	11,487.31	9,543.16	9,752.82	21,030.47	21,572.45	41,238.91
	(d) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	2,459.89	2,652.46	645.58	5,112.35	2,968.50	827.30
	(e) Employee benefits expense	1,696.10	1,752.69	1,073.74	3,448.79	2,098.40	6,774.91
	(f) Finance Costs	3,974.00	4,025.65	3,863.40	7,999.64	9,077.08	17,276.83
	(g) Depreciation and Ammortisation Expense	2,893.42	2,718.25	2,931.81	5,611.67	5,015.83	10,678.00
	(h) Other expenses	7,516.72	14,088.82	5,721.87	21,605.53	11,990.63	36,900.63
	Total Expenses	**52,202.14**	**55,249.30**	**41,504.42**	**1,07,451.44**	**88,440.49**	**2,03,790.75**
3	**Profit / (Loss) before exceptional items & taxes (1-2)**	**(2,061.76)**	**15,440.90**	**1,159.93**	**13,379.14**	**6,573.94**	**24,108.90**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit / (Loss) from ordinary activities before tax (3+4)**	**(2,061.76)**	**15,440.90**	**1,159.93**	**13,379.14**	**6,573.94**	**24,108.90**
6	Tax expense						
	(1) Current Tax	19.31	14.62	9.64	33.93	26.73	69.68
	(2) Deferred Tax	358.64	456.29	(749.79)	814.92	(574.37)	1,806.88
	(3) Tax Adjustments of previous year	-		-	-	-	(36.74)
7	**Net Profit/(Loss) from ordinary activities after tax (5-6)**	**(2,439.71)**	**14,970.00**	**1,900.08**	**12,530.29**	**7,121.57**	**22,269.09**
8	**Other Comprehensive Income**						
	(A) (i) Items that will not be reclassified to Profit or Loss	(16.07)	16.07	(16.07)	-	-	150.77
	(A) (ii) Income tax related to Items that will not be reclassified to Profit or Loss	(3.53)	-	-	(3.53)	(3.53)	(38.49)
	(B) (i) Items that will be reclassified to Profit or Loss	(3.18)	(3.81)	(8.84)	(6.99)	(2.53)	(6.93)
	(B) (ii) Income tax related to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
9	**Total Comprehensive Income for the period (Comprising Profit/Loss and Other comprehensive income for the period) (7+8)**	**(2,462.49)**	**14,982.26**	**1,875.18**	**12,519.77**	**7,115.51**	**22,374.44**
	Net Profit Attributable to :						
	(a) Owners of the Company	(2,439.71)	5,221.46	1,900.08	12,530.29	7,121.57	22,269.09
	(b) Non-Controlling Interest	-	-	-	-	-	-
	Other Comprehensive Income attributable to :						-
	(a) Owners of the Company	(22.78)	18.84	(24.90)	(10.52)	(6.06)	105.36
	(b) Non-Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to :						-
	(a) Owners of the Company	(2,462.49)	5,240.30	1,875.18	12,519.77	7,115.51	22,374.44
	(b) Non-Controlling Interest	-	-	-	-	-	-
10	**Paid up equity share capital (Face value of Rs. 10 each)**	**2,798.59**	**2,798.59**	**2,798.59**	**2,798.59**	**2,798.59**	**2,798.59**
11	**Earnings per equity share**						
	(I) Basic	(8.72)	53.49	6.79	44.77	25.45	79.57
	(II) Diluted	(8.72)	53.49	6.79	44.77	25.45	79.57

KHANZODE & SHENWAI NAGPUR Chartered Accountants

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED

For CIAN Agro Industries & Infrastructure Ltd.

Jaykumar Varma
Chairperson & Director
(DIN. 00489792)

Place: Nagpur
Date: 13/11/2026

Regd. Off. : Unit No. 605, 6th Floor, Raheja Chambers, Nariman Point, Mumbai - 400021, M.S., India.
Email : info@cianindustries.com
CIN : L10409MH1985PLC037493

Corp. Off. : 4th Floor Gupta Tower, Science College Road, Civil Lines, Nagpur - 440001 M.S., India.
Website : www.cianindustries.com
Contact : 0712-2551144 / 2551155

CIAN
Agro Industries & Infrastructure Ltd.

CIAN Agro Industries & Infrastructure Limited

STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES AS AT 30TH SEPTEMBER, 2026 (Rupees in Lakhs)

Particulars	30th September, 2026	31st March, 2026
	Unaudited	Audited
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	2,81,387.46	2,86,098.93
(b) Right of Use Assets	490.32	499.23
(c) Capital Work-in-Progress	1,634.87	1,149.23
(d) Goodwill	717.74	717.74
(e) Other Intangible assets	127.84	220.38
(f) Intangible assets under development	-	-
(g) Financial Assets		
(i) Investment	2,272.15	2,135.68
(ii) Loans	4,924.20	688.86
(iii) Other non-current financial assets	5,226.03	4,196.35
(h) Deferred Tax Assets (net)	-	-
(i) Other Non-current assets	26,212.33	25,972.33
Total non-current assets	**3,22,992.95**	**3,21,678.73**
(2) Current Assets		
(a) Inventory	34,366.27	41,427.54
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	80,928.40	44,157.03
(iii) Cash and cash equivalents	972.79	904.83
(iv) Bank Balances other than (iii) above	3,107.93	1,542.53
(iv) Loans	13,633.22	8,902.15
(v) Others	1,588.31	1,372.03
(c) Current Tax Assets (Net)	352.09	365.13
(d) Other current assets	22,563.24	4,116.51
Total current assets	**1,57,512.25**	**1,02,787.75**
TOTAL ASSETS	**4,80,505.20**	**4,24,466.47**

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED

KHANZODE & SHENWAI NAGPUR Chartered Accountants

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CIAN Agro Industries & Infrastructure Ltd.

II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	2,798.59	2,798.59
(b) Other equity	2,23,575.80	2,12,663.48
(c) Non Controlling Interest	8,833.76	7,205.29
Total equity	**2,35,208.16**	**2,22,667.36**
(2) Non current liabilities		
(a) Financial liabilities		
(i) Borrowings	65,563.70	68,406.56
(ii) Lease Liability	-	-
(b) Provisions	1,130.93	1,240.06
(c) Deferred tax liabilities (Net)	17,714.80	16,958.66
(d)Other non current financial liabilities	15,604.95	3,561.16
Total non-current liabilities	**1,00,014.37**	**90,166.44**
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	67,684.21	51,496.26
(ii) Trade Payables	-	-
Total outstanding dues of micro enterprises and small enterprises	638.64	1,547.59
Total outstanding dues of creditors other than micro enterprises and small enterprises	37,791.03	23,835.33
(iii) Lease Liability - Current	-	-
(iv) Other financial liabilities	3,959.81	4,121.53
(b) Other current liabilities	34,875.62	25,194.16
(c) Provisions	333.36	5,437.81
Total Current liabilities	**1,45,282.67**	**1,11,632.67**
Total liabilities	**2,45,297.04**	**2,01,799.12**
TOTAL EQUITY AND LIABILITIES	**4,80,505.20**	**4,24,466.47**

For CIAN Agro Industries & Infrastructure Ltd.

KHANZODE & SHENWAI Chartered Accountants NAGPUR

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED

Jaykumar Varma
Chairperson & Director
(DIN. 00489792)

Place: Nagpur
Date: 13/11/2026

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CIAN
Agro Industries & Infrastructure Ltd.

CIAN Agro Industries & Infrastructure Ltd.

STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE PERIOD ENDED 30th SEPTEMBER 2026

(Rs. in Lakhs)

	Particulars	For the period ended 30th September, 2026	For the period ended 31st March, 2026
A	**Cash Flow from Operating Activities**		
	Profit Before Tax	13,379.14	24,108.90
	Add:		
	Acturial gain on employee benefits	-	-
	FCTR impact	6.99	-6.93
	Current Tax	(33.93)	0.58
	Loss on revaluation of Inventory	-	239.62
	Depreciation, Depletion, Amortisation	5,611.67	10,678.01
	Finance costs	7,999.64	5,226.00
	Non- Cash Item	-	-
	Interest Element of Fair Valuation of Security Deposit	-	-6.65
	Provision for Employee Benefits	-	400.20
	Payment of Provisions	-	-
	Interest Expenses	-	10,781.29
	Gain/Loss From Forex	-	-4.90
	Provisions made/ written off	(811.39)	63.89
	Interest Income	(155.15)	-173.58
	Dividend income	(154.98)	-10.06
	Accounts Written back	-	-528.25
	Interest Income on MSEDCL Refund (as per Ind AS)	-	-5.10
	Interest Income on SD (Shakti-B3 Medium) Ind AS	(5.63)	-10.31
	Interest Income_SD (Shakti B3 Med Round 6)_Ind AS	(3.64)	-
	Interest Income_SD (Shakti B3 Med Round 7)_Ind AS	(1.04)	-1.77
	Interest Income_SD (Shakti B3 Med Round 8)_Ind AS	(14.61)	-10.98
	Interest Income_SD (Shakti B3 Lo Med Round9)_Ind AS	(0.25)	-0.45
	Discount amortised MSEDCL Refund	-	20.42
	Utilisation of MSEDCL Refund receivable	-	-
	Gain on Fair Valuation	-	106.87
	Effect of Revaluation	-	-
	Prepaid rent written off	-	-
	Gain/Loss From Sale of Property, Plant and Equipment		1,574.14
	Gain/Loss from Termination of Lease	-	-
	Gain On Sale Of Subsidiary	-	-
	Loss on Fair Valuation of Investment	-	-
	Interest ON OCD	-	0.05
	Accounts Written Off		25.98
	Actuarial Gain/ Loss on Employee Benefit	-	-
	Loss on sale of Investments	-	-
	Lease income as per Ind AS (Lease equlization form rent)	-	-0.02
	Interest on Lease Rent (Ind AS)	-	69.93
	Loss on SD forfeiture	-	204.30
	Interest on investment	-	-36.14
	Interest on Preference Share (Ind AS)	-	309.82
	Capital Gain on Sale of Investment	-	-2.97
	GST portion on CWIP Written off	-	653.80
	License Fee Amortisation	-	510.78
	Interest Income_SD (Shakti B3 Med Round 9)_Ind AS	-1.58	-
	Gain on Purchase of Subsidiary	-	-
	Operating Profit / (Loss) before Working Capital changes	**25,815.25**	**54,176.45**

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED

KHANZODE & SHENWAI NAGPUR Chartered Accountants

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CIAN
Agro Industries & Infrastructure Ltd.

CIAN Agro Industries & Infrastructure Ltd.

STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE PERIOD ENDED 30th SEPTEMBER 2026

(Rs. in Lakhs)

Particulars	For the period ended 30th September, 2026	For the period ended 31st March, 2026
Working capital adjustments:		
(Increase) / Decrease in Inventory	7,061.26	605.50
(Increase) / Decrease in Trade Receivables	-36,771.37	-9,436.91
(Increase) / Decrease in Other financial assets	-	-
(Increase) / Decrease in Other current financial assets	-	-107.00
(Increase) / Decrease in Other current assets	-23,381.05	411.97
Increase / (Decrease) in Other current financial liabilities	-	-1,817.80
Increase / (Decrease) in Other current liabilities	-	-8,460.41
(Increase) / Decrease in Other assets	-	481.52
Increase / (Decrease) in Trade Payables	13,046.75	2,276.58
Increase / (Decrease) in Other financial liabilities	-161.72	495.26
Increase / (Decrease) in Provisions	646.99	-87.63
(Increase)/ Decrease in Current loans	-5,104.46	-
(Increase)/ Decrease in Current Borrowings	-	2.57
Increase / (Decrease) in Other liabilities	9,681.46	-1,030.60
Cash generated / (used) from operations	**(9,166.87)**	**37,509.48**
Income tax (paid) / refunds (net)	-	-
Net cash flow from / (used in) operating activities	**(9,166.87)**	**37,509.48**
B Cash Flow from Investing Activities		
Addition to Property, Plant and Equipment	-807.66	-2,834.41
Addition to Capital Work in Progress	-485.64	-652.62
Loan & Advance	-4,235.34	-
Investment in share capital of Subsidaries	-	-3,300.60
Investment in share capital of Other Entities	-	-
Fixed deposit with banks	-	-156.37
Investment made	-	-28.18
Loan / Deposit received	-	-10.00
Interest Income	181.91	165.26
Dividend Income	154.98	3.06
Sale of Fixed Assets	-	155.40
Capital Advances	-	2,318.38
Security Deposit Paid	-	-
Current investment in OCD	-	2,800.00
Increase in Investment	-136.47	-207.80
Increase in other Bank Balances	-	-253.68
Increase in Other Non Current Financial Assets	-	-1,185.34
Increase in Other Non Current Assets	-1,269.68	-5,506.81
Sale of Investment	-	-
Net Cash Flow from/(used) in Investing Activities	**-6,597.91**	**-8,693.70**

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED

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CIAN
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CIAN Agro Industries & Infrastructure Ltd.

STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE PERIOD ENDED 30th SEPTEMBER 2026

(Rs. in Lakhs)

	Particulars	For the period ended 30th September, 2026	For the period ended 31st March, 2026
C	**Cash Flow from Financing Activities**		
	Long Term Borrowings	-2,842.86	-1,687.41
	Other Non Current Liabilities	12,043.79	-437.98
	Overdraft / CC facility	20,908.25	-
	Repayment of lease liability	8.91	-
	Finance Cost	-7,999.64	-16,003.70
	Cash proceeds from loans and other short-term borrowings	-	2,454.98
	Increase in share capital	-	-
	Legal expenses for share acquisition	-	-6.08
	Others	-	-5,596.76
	Increase in securities premium	-	-
	Repayment of loans	-	-7,041.26
	Net Cash Flow from/(used) in Financing Activities	**22,118.44**	**-28,318.22**
D	**Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)**	**6,353.66**	**497.56**
	Cash and cash equivalents at the beginning of the period	**-5,380.87**	**-5,878.43**
	Additions due to acquisition of subsidiaries		
	Cash and cash equivalents at the end of the period	**972.79**	**-5,380.87**
	Bank Balance		
	Net increase in Cash and Cash equivalents	**6,353.66**	**497.56**

* Reclassification of Cash and Cash Equivalents

During the period ended 30th September, 2026, the Company revised the presentation of its Statement of Cash Flows to exclude Bank Overdraft and Cash Credit (OD/CC) facilities from Cash and Cash Equivalents, presenting movements in such facilities under Cash Flows from Financing Activities instead. Management believes this presentation provides more reliable and relevant information and ensures direct alignment between the closing Cash and Cash Equivalents in the Statement of Cash Flows (₹ 972.79) and the Balance Sheet (₹ 972.79 as at 30th September, 2026.

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED

For CIAN Agro Industries & Infrastructure Limited

Jaykumar Varma
Chairperson & Director
(DIN. 00489792)

Place: Nagpur
Date: 13/11/2026

KHANZODE & SHENWAI NAGPUR Chartered Accountants

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CIAN
Agro Industries & Infrastructure Ltd.

CIAN Agro Industries & Infrastructure Limited

STATEMENT OF CONSOLIDATED SEGMENTWISE REVENUE AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2026 (Rupees in Lakhs)

Sr No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment Revenue(Net sale/Income from operation)**						
	Segment-Agro Division	4,056.73	4,097.00	4,680.77	8,153.74	12,535.46	21,061.05
	Segment-Healthcare Division	11,281.95	33,510.30	6,960.37	44,792.25	11,832.35	75,593.10
	Segment-Infrastructure Division	269.68	238.46	953.51	508.14	1,771.62	3,008.57
	Segment-Power	13,362.22	16,009.10	18,255.56	29,371.32	41,950.39	69,490.25
	Segment-Distillery	3,201.69	3,537.16	520.90	6,738.85	5,831.61	9,720.87
	Segment-LPG	7,628.37	5,858.00	3,350.15	13,486.37	7,394.42	16,848.05
	Segment-E-10	2,399.70	2,486.50	1,539.04	4,886.20	4,810.82	10,587.59
	Segment-Bottling	9,096.87	1,747.39	5,879.70	10,844.26	7,088.20	16,289.28
	Un-allocated	(1,181.55)	1,182.27	3.73	0.72	8.98	835.80
	Total	**50,115.66**	**68,666.19**	**42,143.73**	**1,18,781.85**	**93,223.86**	**2,23,434.57**
	Less: Inter segment Revenue	548.50	-	-	548.50	-	-
	Add: Other Income	573.21	2,024.02	523.00	2,597.23	1,790.57	4,665.95
	Net sales/Income From Operations	**50,140.38**	**70,690.20**	**42,666.73**	**1,20,830.58**	**95,014.42**	**2,28,100.52**
2	**Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)**						
	Segment-Agro Division	(3,447.70)	(4,155.86)	(190.41)	(7,603.56)	787.83	661.48
	Segment-Healthcare Division	5,493.88	24,630.19	37.83	30,124.07	1,439.86	16,666.72
	Segment-Infrastructure Division	(947.45)	(456.01)	475.18	(1,403.46)	338.42	(2,685.67)
	Segment-Power	(1,823.66)	(1,645.13)	2,063.52	(3,468.79)	8,197.00	11,571.11
	Segment-Distillery	(1,179.85)	195.24	(439.45)	(984.60)	1,126.98	2,145.28
	Segment-LPG	421.48	169.61	(53.91)	591.08	1,053.32	3,347.19
	Segment-E-10	(66.01)	26.89	(204.56)	(39.12)	694.89	2,126.99
	Segment-Bottling	(302.59)	1,527.18	3,246.10	1,224.60	1,924.03	6,446.78
	Un-allocated	3,764.13	(825.57)	89.75	2,938.57	89.46	(148.20)
	Total	**1,912.23**	**19,466.55**	**5,024.05**	**21,378.78**	**15,651.78**	**40,131.67**
	Less:						
	(i) Interest	3,974.00	4,025.65	3,863.40	7,999.64	9,077.16	17,276.83
	(ii) Other Un-allocable Expenditure	-	-	-	-	-	-
	(iii) Un-allocable income	-	-	-	-	-	-
	Total profit after interest before tax	**(2,061.76)**	**15,440.90**	**1,160.64**	**13,379.14**	**6,574.62**	**22,854.84**
3	**Capital Employed (Segment assets – Segment Liabilities)**						
	Segment-Agro Division	(20,659.07)	(8,331.69)	9,523.30	(20,659.07)	9,523.30	(1,408.07)
	Segment-Healthcare Division	84,637.48	82,851.21	17,255.15	84,637.48	17,255.15	58,373.57
	Segment-Infrastructure Division	(490.85)	7,761.29	7,042.43	(490.85)	7,042.43	8,383.74
	Segement-Power Division	1,26,332.78	99,920.16	1,51,489.26	1,26,332.78	1,51,489.26	1,02,578.38
	Segment-Distillery Division	59,747.60	60,153.74	46,292.26	59,747.60	46,292.26	60,360.65
	Segment-LPG Division	158.76	(339.76)	(418.34)	158.76	(418.34)	(432.33)
	Segment-E-10 Division	(642.15)	(4,720.07)	(500.10)	(642.15)	(500.10)	(4,820.45)
	Segement-Bottling Division	1,985.91	2,258.86	(540.25)	1,985.91	(540.25)	1,132.87
	Un-allocated	(15,862.30)	6,129.28	(13,170.23)	(15,862.30)	(13,170.23)	6,626.79

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For CIAN Agro Industries & Infrastructure Limited

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED

Jaykumar Varma
Chairperson & Director
(DIN. 00489792)

Place: Nagpur
Date: 13/11/2026

Explanatory Notes to Consolidated Financial Results

Explanatory notes to the Statement of Unaudited Consolidated Financial Results for the quarter ended 30th September, 2026.

1. The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 13th November, 2026.

2. The above results for the quarter ended on 30th September, 2026 has been prepared by the management, 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 the following entities:

Sr. No.	Name of the Entity	Relation with the Parent
1	CIAN Agro LLC Limited	Wholly owned subsidiary (WOS)
2	Manas Power Ventures Private Limited	Wholly owned subsidiary
3	Ideal Energy Projects Limited	Wholly owned step-down subsidiary
4	Avenzer Electricals & Infrastructure Private Limited	Wholly owned subsidiary
5	Manas Agro Industries & Infrastructure Limited	Step-down subsidiary of WOS
6	Varron Aluminiumm Private Limited	Wholly owned subsidiary
7	Sec one Sales & Marketing Private Limited	Wholly owned subsidiary
8	Vyankatesh Engineers & Contractors Private Limited	Wholly owned subsidiary

4. The following figures of the Company refer to the amount payable to the Government as on 30th September, 2026:

Particulars	Amount (in ₹ Lakhs)
TDS / TCS	1519.18
ESIC	106.23
Provident Fund	840.83
Professional Tax	171.2
GST	35.78
VAT	3677.18
Customs	91.72
Other Statutory dues	39.58

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5. The Group has eight reportable segments – Agro, Healthcare, Infrastructure, Power, Distillery, LPG, E-10 and Bottling.

6. Raw material consumption in the step down subsidiary company (i.e. Ideal Energy Projects Limited) has increased substantially during the quarter as inferior quality of raw materials was available due to seasonal factors. Also, the Claims on account of Grade and Price variation, which has been agreed by the vendor, are under reconciliation and have been measured as per the terms of the contract.

7. Figures were rearranged and regrouped wherever found necessary.

For CIAN Agro Industries & Infrastructure Limited

Jaykumar Varma
Chairperson & Director
(DIN: 00489792)

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED

KHANZODE & SHENWAI NAGPUR Chartered Accountants

Place: Nagpur
Date: 13/11/2026