Regd. Off. : Unit No. 605, 6th Floor, Raheja Chambers, Nariman Point, Mumbai - 400021, M.S., India.
Email : info@cianindustries.com
CIN: L15142MH1985PLC037493

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 February, 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 February, 2026.

Dear Sir/ Madam,

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

1. The Unaudited Financial Results (Standalone & Consolidated) of the Company under Indian Accounting Standards (Ind-AS) for the Quarter and Nine months ended on December 31, 2025, as reviewed and recommended by the Audit Committee (**Annexure-1**).

2. Limited Review Report received from the Statutory Auditor of the Company on the Un-Audited Financial Results for the quarter and nine months ended December 31, 2025.

The meeting of the Board of Directors commenced at 02:00 PM and concluded at 06:30 PM

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

Thanking you,
Yours faithfully,
For **CIAN Agro Industries & Infrastructure Limited**

Madhu

Madhubala Dave
Company Secretary & Compliance Officer
M.No: F12218

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED NAGPUR

P.G. Joshi & Co. *LLP*
CHARTERED ACCOUNTANTS
MUMBAI|PUNE|NAGPUR

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

Limited Review Report on Standalone Financial Results

1. We have reviewed the accompanying statement of unaudited standalone financial results including notes thereon, of CIAN Agro Industries & Infrastructure Limited for the Quarter and Nine months ended 31st December, 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.

2. 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 and other recognized accounting practices and policies has not disclosed the information required to be disclosed 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.

3. We draw attention to Note No. 5 wherein the company has decided to account for the effect of newly amended Labour Code once the state notifies the rules under them.

   Our opinion is not modified in regard to above observation.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, along with notes thereon, prepared in accordance with applicable accounting standards and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Nagpur
13/02/26
UDIN: 26030904AVVKMJ8365

For P. G. Joshi & Co. LLP
Chartered Accountants
FRN 104416W/W101191

P G JOSHI & CO LLP CHARTERED ACCOUNTANTS FRN-104416W

CA Avinash P. Joshi
Partner
Membership No: 030904

Regd. Off. : Unit No. 605, 6th Floor, Raheja Chambers, Nariman Point, Mumbai - 400021, M.S., India.
Email : info@cianindustries.com
CIN: L15142MH1985PLC037493

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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER , 2025 (Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2025	30/09/2025	31/12/2024	31/12/2025	31/12/2024	31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue from Operations**						
	Net Sales/Income from Operations	7,811.48	7,859.66	7,356.52	25,653.73	16,564.34	25,621.33
	Other Income	353.94	265.41	11.30	635.40	46.35	766.47
	Total Income from Operations (net)	**8,165.41**	**8,125.07**	**7,367.82**	**26,289.13**	**16,610.69**	**26,387.80**
2	**Expenses**						
	(a) Cost of Materials consumed	1,009.36	1,584.61	1,446.54	3,282.10	3,102.37	5,084.98
	(b) Construction material consumed	10.48	9.49	65.52	77.44	180.98	294.36
	(c) Purchase of stock-in-trade	6,498.18	5,692.04	4,890.36	20,621.06	12,681.11	17,433.66
	(d) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	(824.03)	(629.46)	(500.58)	(1,841.23)	(2,735.04)	(1,609.89)
	(e) Employee benefits expense	148.65	112.67	122.14	364.07	377.34	551.92
	(f) Finance Costs	439.53	371.70	420.12	1,233.90	1,220.80	1,608.70
	(g) Depreciation and Ammortisation Expense	204.46	204.41	183.54	613.60	558.02	763.01
	(h) Other expenses	577.81	747.49	493.93	1,748.10	1,060.42	2,039.89
	Total Expenses	**8,064.44**	**8,092.95**	**7,121.57**	**26,099.04**	**16,445.99**	**26,166.62**
3	**Profit / (Loss) before exceptional items & taxes (1-2)**	**100.98**	**32.12**	**246.25**	**190.09**	**164.69**	**221.18**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit / (Loss) from ordinary activities before tax (3+4)**	**100.98**	**32.12**	**246.25**	**190.09**	**164.69**	**221.18**
6	Tax expense						
	(1) Current Tax	27.84	9.64	85.31	54.58	88.32	107.55
	(2) Deferred Tax	56.31	8.22	13.55	99.82	17.86	44.70
	(3) Tax Adjustments of previous year	-	-	(26.59)	-	(26.59)	(26.59)
7	**Net Profit/(Loss) from ordinary activities after tax (5-6)**	**16.82**	**14.26**	**173.98**	**35.69**	**85.09**	**95.52**
8	**Other Comprehensive Income**						
	(A) (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(3.54)
	(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)**	**16.82**	**14.26**	**173.98**	**35.69**	**85.09**	**91.98**
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	0.06	0.05	0.62	0.13	0.30	0.34
	(II) Diluted	0.06	0.05	0.62	0.13	0.30	0.34

For CIAN Agro Industries & Infrastructure Ltd.

P G JOSHI & CO LLP CHARTERED ACCOUNTANTS FRN-104416W

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED NAGPUR

Nikhil Gadkari
Managing Director
(DIN. 00234754)

Place: Nagpur
Date: 13/02/2026

EXPLANATORY NOTES TO THE STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025.

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 February, 2026.

2. The above results for the quarter and nine months ended 31st December, 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 31st December, 2025:

Sr. No.	Particulars	Amount (in Rs Lakhs)
1	TDS	97.06
2	Provident Fund	37.04
3	ESIC	0.31
4	Professional Tax	1.48
5	GST	411.99
6	Other stat dues	0.88

5. The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz 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 (collectively referred to as the "Codes"). The Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published the draft State Rules and FAQs to enable assessment of the financial impact due to changes in regulations.
   Based on the information presently available, the Company shall assess the potential impact on the measurement of employee benefits and account for any consequential changes, as appropriate after the state rules are notified.

6. Figures were rearranged and regrouped wherever found necessary.

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur
Date: 13/02/2026

Nikhil Gadkari
Managing Director
(DIN: 00234754)

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED NAGPUR

P G JOSHI & CO LLP CHARTERED ACCOUNTANTS FRN-104416W

Regd. Off. : Unit No. 605, 6th Floor, Raheja Chambers, Nariman Point, Mumbai - 400021, M.S., India.
Email : info@cianindustries.com
CIN: L15142MH1985PLC037493

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 SEGMENTWISE REVENUE AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2025 (Rupees in Lakhs)

Serial No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2025	30/09/2025	31/12/2024	31/12/2025	31/12/2024	31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment Revenue(Net sale/Income from operation)**						
	Segment-Agro Division	4,138.22	3,473.56	5,611.99	16,145.35	14,026.60	21,085.06
	Segment-Healthcare Division	3,442.19	2,652.93	326.64	6,726.03	386.29	651.83
	Segment-Infrastructure Division	231.07	1,733.17	1,417.89	2,782.35	2,151.45	3,884.44
	Total	**7,811.48**	**7,859.66**	**7,356.52**	**25,653.73**	**16,564.34**	**25,621.33**
	Less: Inter segment Revenue	-	-	-	-	-	-
	Add: Other Income	353.94	265.41	11.30	635.40	46.35	766.47
	Net sales/Income From Operations	**8,165.41**	**8,125.07**	**7,367.82**	**26,289.13**	**16,610.69**	**26,387.80**
2	**Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)**						
	Segment-Agro Division	297.65	(215.43)	785.86	282.80	1,812.30	2,688.50
	Segment-Healthcare Division	403.45	(16.59)	15.33	631.58	(85.93)	(141.54)
	Segment-Infrastructure Division	(160.58)	635.84	(184.23)	509.61	(504.10)	(717.08)
	Total	**540.51**	**403.82**	**616.96**	**1,423.99**	**1,222.27**	**1,829.88**
	Less:						
	(i) Interest	439.53	371.70	370.71	1,233.90	1,057.58	1,608.70
	(ii) Other Un-allocable Expenditure	-	-	-	-	-	-
	(iii) Un-allocable income	-	-	-	-	-	-
	Total profit after interest before tax	**100.98**	**32.12**	**246.25**	**190.09**	**164.69**	**221.18**
3	**Capital Employed (Segment assets – Segment Liabilities)**						
	Segment-Agro Division	1,462.97	1,249.25	538.94	1,462.97	538.94	1,401.96
	Segment-Healthcare Division	4,290.99	3,955.71	3,783.19	4,290.99	3,783.19	3,727.58
	Segment-Infrastructure Division	(4,496.83)	(4,107.11)	(3,677.39)	(4,496.83)	(3,677.39)	(4,335.46)
	Un-allocated	2,798.59	2,798.59	2,798.59	2,798.59	2,798.59	2,798.59

P G JOSHI & Co LLP CHARTERED ACCOUNTANTS FRN-104416W

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED NAGPUR

For CIAN Agro Industries & Infrastructure Limited

Nikhil Gadkari
Managing Director
(DIN. 00234754)

Place: Nagpur
Date: 13/02/2026

P.G. Joshi & Co. *LLP*
CHARTERED ACCOUNTANTS
MUMBAI|PUNE|NAGPUR

CA INDIA

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

Limited Review Report on Consolidated Financial Results

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results including notes thereon, 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 and Nine months ended 31st December,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.

P G JOSHI & Co LLP CHARTERED ACCOUNTANTS FRN-104416W

4. The Statement includes the results of the following entities:

Sr. No.	Name of the Entity	Relation with the Parent
1.	CIAN Agro Limited 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 Aluminiumm Private Limited.	Wholly owned subsidiary
7.	Sec one Sales and Marketing Private Limited	Wholly owned subsidiary
8.	Vyankatesh Engineers and Contractors 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 the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. a. Attention is drawn to Note No. 5 of the accompanying financial results regarding non-comparability of the figures of the current quarter with that of corresponding quarter of the previous year on account of acquisition of new subsidiaries.

   b. We also draw attention to Note No. 10 wherein the company has decided to account for the effect of newly amended Labour Code once the state notifies the rules under them.

   Our opinion is not modified in regard to above observations.

7. We did not review the interim financial results of Subsidiaries, M/s. Varron Aluminiumm Private Limited, CIAN Agro Limited LLC, Sec one Sales and Marketing Private Limited and Vyankatesh Engineers and Contractors Private Limited, which are included in the Consolidated Unaudited Financial results, whose interim financial results reflect a Total Revenues of Rs 610.14 Lakhs ,Total Net Loss after Tax Rs 1,099.25 Lakhs and Total Comprehensive Loss of Rs 1,105.28 Lakhs , for the Quarter and nine months ended 31st December 2025 and for the period from 1st April 2025 to 31st December 2025, respectively 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

P G JOSHI & CO LLP CHARTERED ACCOUNTANTS * FRN - 104416W *

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.

Nagpur
13/02/2026
UDIN: 26030904KI8ITF8568

For P. G. Joshi & Co. LLP
Chartered Accountants
FRN 104416W/W101191

P G JOSHI & Co LLP CHARTERED ACCOUNTANTS FRN-104416W

CA Avinash P. Joshi
Partner
Membership No: 030904

Regd. Off. : Unit No. 605, 6th Floor, Raheja Chambers, Nariman Point, Mumbai - 400021, M.S., India.
Email : info@cianindustries.com
CIN: L15142MH1985PLC037493

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 NINE MONTHS ENDED 31st DECEMBER, 2025 (Rupees In Lakhs)

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue from Operations**						
	Net Sales/Income from Operations	64,562.61	42,141.35	39,629.23	1,57,786.47	53,877.22	1,02,899.72
	Other Income	1,970.03	523.00	1,042.82	3,760.60	1,197.74	2,470.19
	Total Income from Operations (net)	**66,532.64**	**42,664.35**	**40,672.05**	**1,61,547.07**	**55,074.96**	**1,05,369.91**
2	**Expenses**						
	(a) Cost of Materials consumed	26,156.85	17,505.71	18,244.90	61,807.49	22,887.82	49,156.92
	(b) Construction material consumed	10.48	9.49	65.52	77.44	180.98	294.36
	(c) Purchase of stock-in-trade	10,694.45	9,752.82	6,591.42	32,266.89	14,984.85	24,554.62
	(d) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	(1,268.53)	645.58	632.01	1,896.53	(1,466.66)	(3,703.91)
	(e) Employee benefits expense	1,207.69	1,073.74	1,296.78	3,306.09	1,659.10	3,313.63
	(f) Finance Costs	4,386.04	3,863.40	3,272.07	13,463.12	4,442.69	7,418.22
	(g) Depreciation and Ammortisation Expense	2,813.85	2,931.81	2,102.78	7,829.68	2,848.90	4,707.63
	(h) Other expenses	11,092.81	5,721.87	4,824.31	23,083.45	6,034.48	15,058.35
	Total Expenses	**55,093.63**	**41,504.42**	**37,029.79**	**1,43,730.68**	**51,572.16**	**1,00,809.81**
3	**Profit / (Loss) before exceptional items & taxes (1-2)**	**11,439.01**	**1,159.93**	**3,642.26**	**17,816.39**	**3,502.80**	**4,560.10**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit / (Loss) from ordinary activities before tax (3+4)**	**11,439.01**	**1,159.93**	**3,642.26**	**17,816.39**	**3,502.80**	**4,560.10**
6	Tax expense						
	(1) Current Tax	27.84	9.64	85.31	54.58	88.32	171.84
	(2) Deferred Tax	2,459.65	-749.79	310.24	1,885.28	161.08	298.75
	(3) Tax Adjustments of previous year	-	-	-26.59	-	-26.59	-26.59
7	**Net Profit/(Loss) from ordinary activities after tax (5-6)**	**8,951.52**	**1,900.08**	**3,273.30**	**15,876.53**	**3,279.99**	**4,116.10**
8	**Other Comprehensive Income**						
	(A) (i) Items that will not be reclassified to Profit or Loss	-	-16.07	3.60	-	1,89,148.87	1,89,166.87
	(A) (ii) Income tax related to items that will not be reclassified to Profit or Loss	-	-	-	(3.53)	-	(9.13)
	(B) (i) Items that will be reclassified to Profit or Loss	(3.51)	(8.84)	-	(6.03)	-	(4.19)
	(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)**	8,948.01	1,875.18	3,276.90	15,866.97	1,92,428.86	1,93,269.65
	Net Profit Attributable to :						
	(a) Owners of the Company	8,951.52	1,900.08	3,273.30	15,876.53	3,279.99	4,116.10
	(b) Non-Controlling Interest	-	-	-	-	-	-
	Other Comprehensive Income attributable to :						-
	(a) Owners of the Company	(3.51)	-24.9	3.60	(9.57)	1,89,148.87	1,89,153.55
	(b) Non-Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to :						-
	(a) Owners of the Company	8,948.01	1,875.18	3,276.90	15,866.97	1,92,428.86	1,93,269.65
	(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	31.99	6.79	11.70	56.73	11.72	14.71
	(II) Diluted	31.99	6.79	11.70	56.73	11.72	14.71

P G JOSHI & CO LLP CHARTERED ACCOUNTANTS FRN-104416W

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED NAGPUR

For CIAN Agro Industries & Infrastructure Ltd.

Nikhil Gadkari
Managing Director
(DIN. 00234754)

Place: Nagpur
Date: 13/02/2026

EXPLANATORY NOTES TO THE STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

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 February, 2026.

2. The above results for the quarter and nine months ended on 31st December, 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 Limited 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 Aluminiumm Private Limited.	Wholly owned subsidiary
7.	Sec one Sales and Marketing Private Limited	Wholly owned subsidiary
8.	Vyankatesh Engineers and Contractors Private Limited	Wholly owned subsidiary

4. During the quarter and nine months ended 31st December, 2025, CIAN Agro Industries & Infrastructure Limited, acquired the following entity, which has become its wholly owned subsidiary effective from its date of acquisition:

Sr. No.	Name of the entity acquired	Date of acquisition
1.	Vyankatesh Engineers and Contractors Private Limited	01st November 2025

Consequently, the financial results for the quarter and nine months ended 31st December, 2025 include the operations of the above subsidiary.

5. The consolidated financial results for the quarter and nine months ended 31st December, 2025 are not comparable with the corresponding quarter and nine months ended 31st December, 2024, pursuant to the acquisition of subsidiaries during the current financial year. The current

P G JOSHI & CO LLP CHARTERED ACCOUNTANTS FRN-104416W

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED NAGPUR

quarter figures include the financial impact of these acquisitions, which were not part of the Group in the corresponding period of the previous year.

Sr. No.	Name of the entity acquired	Date of acquisition
1.	Sec One Sales and Marketing Private Limited	12th August 2025
2.	Vyankatesh Engineers and Contractors Private Limited	01st November 2025

6. The reportable segments of the Group include Agro, Healthcare, Infrastructure, Power, Distillery, LPG, E-10, Bottling and Unallocated.

7. The following figures of the Group refers to the amount payable to the Government as on 31st December, 2025:

Sr. No.	Particulars	Amount (in Rs Lakhs)
1.	TDS	360.63
2.	TCS	17.15
3.	Provident Fund	714.31
4.	ESIC	85.80
5.	Professional Tax	157.98
6.	VAT	1984.64
7.	GST	430.11
8.	Other stat dues	113.46

8. For the computation of Cost of Goods Sold in Step down subsidiary namely, Ideal Energy Projects Limited, 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. The Government of India has consolidated 29 existing labour legislations into four 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 (collectively, the "Codes"), effective November 21, 2025. The Ministry of Labour & Employment has issued draft Central Rules and related FAQs to facilitate evaluation of the financial implications arising from the revised framework. The state rules and related FAQs are awaited.

Based on the information presently available, the Company and its subsidiaries shall assess the potential impact on the measurement of employee benefits and account for any consequential changes, as appropriate after the state rules are notified.

P G JOSHI & CO LLP CHARTERED ACCOUNTANTS FRN-104416W

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED NAGPUR

10. Figures were rearranged and regrouped wherever found necessary.

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur
Date: 13/02/2026

Nikhil Gadkari
Managing Director
(DIN: 00234754)

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED NAGPUR

P G JOSHI & Co LLP CHARTERED ACCOUNTANTS FRN - 104416W

Regd. Off. : Unit No. 605, 6th Floor, Raheja Chambers, Nariman Point, Mumbai - 400021, M.S., India.
Email : info@cianindustries.com
CIN: L15142MH1985PLC037493

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 SEGMENTWISE REVENUE AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2025 (Rupees in Lakhs)

Serial Nos	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment Revenue(Net sale/Income from operation)**						
	Segment-Agro Division	1,628.32	4,680.77	7,150.82	14,163.79	15,631.97	19,758.25
	Segment-Healthcare Division	29,638.19	6,960.37	326.42	41,470.54	386.07	6,382.55
	Segment-Infrastructure Division	1,010.73	953.51	687.57	2,782.35	1,421.13	3,887.86
	Segment-Power	19,030.26	18,255.56	20,676.03	60,980.65	24,585.37	44,404.30
	Segment-Distillery	1,088.45	520.90	485.56	6,920.06	630.73	5,389.87
	Segment-LPG	4,731.57	3,350.15	1,944.84	12,125.99	2,141.54	6,243.56
	Segment-E-10	2,827.77	1,539.04	2,301.88	7,638.59	2,402.95	5,977.20
	Segment-Bottling	3,993.50	5,879.70	4,166.73	11,081.70	4,787.49	10,468.31
	Un-allocated	613.82	3.73	1,889.38	622.80	1,889.96	387.82
	Total	**64,562.62**	**42,143.73**	**39,629.23**	**1,57,786.47**	**53,877.22**	**1,02,899.72**
	Less: Inter segment Revenue	-	-	-	-	-	-
	Add: Other Income	1,970.03	523.00	1,042.82	3,760.60	1,197.74	2,470.19
	Net sales/Income From Operations	**66,532.65**	**42,666.73**	**40,672.05**	**95,014.42**	**55,074.96**	**1,05,369.91**
2	**Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)**						
	Segment-Agro Division	853.49	(190.41)	3,527.68	1,641.31	4,551.31	3,063.13
	Segment-Healthcare Division	5,681.05	37.83	15.12	7,120.91	(86.14)	143.96
	Segment-Infrastructure Division	(328.33)	475.18	(1,141.23)	10.08	(1,538.39)	(1,230.51)
	Segment-Power	4,129.99	2,063.52	5,318.47	12,326.99	5,507.42	7,938.34
	Segment-Distillery	323.29	(439.45)	(75.67)	1,450.27	(48.59)	334.81
	Segment-LPG	1,218.77	(53.91)	(323.97)	2,272.09	(159.67)	322.01
	Segment-E-10	746.63	(204.56)	(163.25)	1,441.52	(185.10)	320.41
	Segment-Bottling	2,670.57	3,246.10	(384.22)	4,594.60	(354.66)	986.18
	Un-allocated	(114.89)	89.75	91.69	(25.43)	96.08	99.99
	Total	**15,180.56**	**5,024.05**	**6,864.62**	**30,832.34**	**7,782.27**	**11,978.32**
	Less:						
	(i) Interest	4,385.96	3,863.40	3,222.35	13,463.12	4,279.46	7,418.22
	(ii) Other Un-allocable Expenditure	-	-	-	-	-	-
	(iii) Un-allocable income	-	-	-	-	-	-
	Total profit after interest before tax	**10,794.60**	**1,160.64**	**3,642.27**	**17,369.22**	**3,502.80**	**4,560.10**
3	**Capital Employed (Segment assets – Segment Liabilities)**						
	Segment-Agro Division	(6,943.50)	9,523.30	37,714.75	(6,943.50)	37,714.75	(1,582.63)
	Segment-Healthcare Division	35,616.57	17,255.15	4,162.64	35,616.57	4,162.64	7,318.33
	Segment-Infrastructure Division	9,435.97	7,042.43	(7,219.33)	9,435.97	(7,219.33)	621.99
	Segement-Power Division	1,55,870.75	1,51,489.26	1,42,189.66	1,55,870.75	1,42,189.66	1,28,436.08
	Segment-Distillery Division	60,270.29	46,292.26	(194.57)	60,270.29	(194.57)	59,666.72
	Segment-LPG Division	(911.05)	(418.34)	(809.21)	(911.05)	(809.21)	(720.79)
	Segment-E-10 Division	(546.29)	(500.10)	951.45	(546.29)	951.45	(471.03)
	Segement-Bottling Division	666.41	(540.25)	2,400.43	666.41	2,400.43	(576.88)
	Un-allocated	(28,425.37)	(13,170.23)	15,916.35	(28,425.37)	15,916.35	14,086.49

For CIAN Agro Industries & Infrastructure Limited

P G JOSHI & Co LLP CHARTERED ACCOUNTANTS FRN-104416W

CIAN AGRO INDUSTRIES & INFRASTRUCTURE LIMITED NAGPUR

Nikhil Gadkari
Managing Director
(DIN. 00234754)

Place: Nagpur
Date: 13-02-2026