

May 28, 2026

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1 G Block
Bandra-Kurla Complex, Bandra(E)
Mumbai -400051

SYMBOL: ALLETEC
ISIN: INE0M2X01012

Subject: Outcome of Board Meeting

Dear Sir/Madam,

Pursuant to Regulation 30, 32 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, ("Listing Regulations") as amended from time to time, we hereby inform you that a meeting of the Board of Directors of **All e Technologies Limited** was held on Thursday, May 28, 2026. The Board meeting commenced at 4:00 P.M. and concluded at 5:15 P.M. The following business was considered and approved at the meeting:

- Audited Standalone and Consolidated Financial Results for the last quarter (Q4), half year (H2) and financial year ended March 31, 2026.
- The Board of Directors have recommended the Final Dividend of Rs. 1.5/- per Equity Share of face value of Rs. 10/- each, (i.e. 15% of the face value of Equity Share) for the financial year ended March 31, 2026, subject to the approval of shareholders of the Company at the ensuing Annual General Meeting of the Company.
- Recommendation to shareholders for re-appointment of Dr. Suman Mian, as Non-Executive Director on the Board of the Company, who retires by rotation at the ensuing Annual General Meeting and being eligible, offers herself for re-appointment.
- Other Business Matters

M/s. Suresh & Associates, the Statutory Auditors of the Company have issued auditors' reports with an unmodified opinion on the Financial Results of the Company for the Financial Year ended March 31, 2026.

Further, pursuant to the provisions of Regulation 33(3)(d) of the Listing Regulations, a declaration of Unmodified Opinion signed by the Chief Financial Officer of the Company, in respect of the Audited standalone and consolidated financial result of the Company for the financial year ended March 31, 2026, is also enclosed herewith.

The above information will also be uploaded on the corporate website of the Company www.alletec.com and on the website of National Stock Exchange of India Limited www.nseindia.com

You are requested to take the above information on record.

Thanking you

Yours truly
For **All e Technologies Limited**

Priyanka Kumari
Company Secretary and Compliance Officer

Encl: as above

Disclosure pursuant to regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Recommendation to shareholders for re-appointment of Dr. Suman Mian, as Non-Executive Director on the Board of the Company, who retires by rotation at the ensuing Annual General Meeting and being eligible, offers herself for re-appointment.

Name of Director	Dr. Suman Mian
DIN	00170357
Date of Birth	April 24, 1958
Date of First Appointment	June 17, 2000
Qualification	MS and MBBS
Brief Profile	Dr. Suman Mian, a medical doctor by profession, has been playing a key supporting role in company administration and operations – right from the time of company inception. A Medical graduate and postgraduate from G. R. Medical College, Gwalior, and practicing as a Sr. Consultant Gynecology & Obstetrics in Delhi., Dr. Suman Mian has been a keen observer of technology sector and has been closely following the growth story of Indian IT Sector over the last 3 decades.
List of Directorship held in other companies	<ol style="list-style-type: none"> 1. All e Consulting Private Limited 2. Alletec Retail Solutions Private Limited 3. Aexent Technologies Private Limited 4. Alletec Emerge Private Limited 5. Healnt Technologies Private Limited 6. Aexent ventures Private Limited
Directorship in other Listed Companies along with listed entities from which the person has resigned in the past three years	Nil
Memberships/Chairmanships of Committees of other public companies (includes only Audit Committee and Stakeholder’s Relationship Committee)	Nil
Shareholding in the Company	0.792%
Relationship with Other Directors, Managers and Other key Managerial Personnel of the company	Spouse of Dr. Ajay Mian, Managing Director of the Company
Attendance at Board meetings in FY 2025-26	2



SURESH & ASSOCIATES

CHARTERED ACCOUNTANTS

4C, Bigjo's Tower, Netaji Subhash Place

Pitampura, Delhi-110034

Ph: 011- 45058028

Email: admin@sureshassociates.in

Independent Auditor's report on Standalone Annual Financial Results of All e Technologies Limited for the quarter, half year and year ended March 31, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of

All e Technologies Limited

Opinion

We have audited the accompanying Standalone financial Results (the Statement) of **All e Technologies Limited** ("the Company"), for the quarter, half year and year ended March 31st 2026 comprising of Balance Sheet, Standalone statement of Profit and Loss and Cash flows, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listed Regulations).

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results:-

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and
- ii. give a true and fair view in conformity with the accounting principles generally accepted in India, of the net profit and other financial information of the Company for the quarter, half year and year ended March 31st 2026 comprising of Balance Sheet, Standalone statement of Profit and Loss and Cash flows.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's and Board of Director's Responsibilities for the Statement

The Statement, which includes the standalone financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The statement has been compiled from the related audited financial statements for the year ended March 31, 2026. This responsibility includes the preparation and presentation of the statement that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial results, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the standalone financial results for quarter, half year and year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the standalone financial results for the half year and year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial results. .

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The



risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the Standalone statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Information of the company to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter

The Statement includes the results for the quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year; and half year ended March 31, 2026, which were subjected to a limited review by us, as required under the Listing Regulations. Our report on the standalone financial results included in the Statement is not modified in respect of this matter.

For Suresh & Associates

Chartered Accountants

FRN No: -003316N



Narendra K Arora
(Partner)

M.No:088256



UDIN: 26088256JUJQGI4021

Place: New Delhi

Date: 28-05-2026

Statement of Audited Standalone Financial Results for the Quarter, Half Year & Year ended on 31st March, 2026 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

₹ in Lacs

Particulars	Quarter ended on 31/03/2026	Quarter ended on 31/12/2025	Quarter ended on 31/03/2025	Half Year ended on 31/03/2026	Half Year ended on 30/09/2025	Half Year ended on 31/03/2025	Financial Year ended on 31/03/2026	Financial Year ended on 31/03/2025
	Audited	Unaudited	Audited	Audited	Unaudited	Audited	Audited	Audited
I Revenue from operation	2,775.20	2,905.36	2,743.23	5,680.56	5,458.13	5,740.42	11,138.69	11,079.77
II Other income	242.85	282.50	310.81	525.35	560.78	509.30	1,086.13	880.38
III Total Revenue (I + II)	3,018.05	3,187.86	3,054.04	6,205.91	6,018.91	6,249.72	12,224.82	11,960.15
IV Expenses								
Purchase of Software Licenses	748.65	865.59	587.29	1,614.25	1,566.08	1,363.49	3,180.33	3,046.17
Employee Benefits Expenses*	1,183.46	1,134.51	1,156.03	2,317.98	2,257.70	2,362.74	4,575.68	4,444.77
Cost of Technical Consultants	154.76	115.51	132.13	270.27	219.00	301.64	489.27	595.75
Finance Cost	1.17	1.22	1.34	2.39	2.75	1.79	5.14	1.79
Depreciation and Amortisation Cost	36.45	38.84	27.06	75.29	61.16	52.56	136.45	113.88
Other Expenses	377.07	220.11	142.57	597.18	419.30	369.96	1,016.48	698.78
Total Expenses	2,501.56	2,375.78	2,046.43	4,877.36	4,526.00	4,452.18	9,403.35	8,901.14
V Profit before Extraordinary Items and Tax	516.50	812.08	1,007.61	1,328.56	1,492.91	1,797.54	2,821.48	3,059.01
Extraordinary Items- Expense/(Income)	19.76	133.04	(84.36)	152.80	-	(84.36)	152.80	(84.36)
Profit / (Loss) before Tax	496.74	679.04	1,091.97	1,175.76	1,492.91	1,881.89	2,668.68	3,143.37
VI Tax Expenses								
(1) Current Tax	139.64	199.73	271.06	339.37	389.88	485.72	729.25	801.09
(2) Deferred Tax	(106.20)	(32.81)	(14.48)	(139.02)	17.99	(10.66)	(121.03)	(10.66)
(3) Adjustment for Taxation of Previous Year	0.00	23.23	24.37	23.23	-	24.37	23.23	24.37
Profit/(Loss) after Tax	463.30	488.89	811.01	952.18	1,085.04	1,381.46	2,037.23	2,328.56
VIII Share Capital :	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42
<i>Weighted Average Share Capital:</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>
IX Reserve & Surplus:	12,453.05	11,980.56	10,706.07	12,453.05	11,491.19	10,706.07	12,453.05	10,706.07
X Earning per Equity Share :								
(1) Basic (in Rs.)	2.29	2.42	4.02	4.72	5.37	6.85	10.09	11.53
(2) Diluted (in Rs.)	2.29	2.42	4.02	4.72	5.37	6.85	10.09	11.53

Notes:

- (i) The above Standalone Audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on May 28, 2026 and were subjected to audit by the Statutory Auditor.
- (ii) The figures for the quarter, half year & year ended 31 March 2026 are the derived figures between audited figures in respect of full financial year and the unaudited published year-to-date figures up to the nine months and six months of the financial year which subjected to limited review.
- (iii) The Statutory Auditors of the Company have carried out the Statutory Audit of the above financial results of the Company and have expressed an unmodified opinion on these Results.
- (iv) On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave.
The Company has assessed the financial implications of these changes which has resulted in increase in gratuity liability and leave liability arising out of past service cost by ₹ 136.69 Lacs. Considering the impact arising out of an enactment of the new legislation is an event of non-recurring nature, the Company has presented this incremental amount as 'Impact of Labour Codes' under 'Extraordinary Items' in the Standalone Statement of Financial Results for the Quarter, Half Year & Financial Year ended March 31, 2026.
The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
- (v) The Company operates in one segment i.e. Digital Transformation Solutions and Services for diverse Industries.
- (vi) There are no investor complaints received/pending as on March 31, 2026.
- (vii) Previous year/s/ period figures have been regrouped/ reclassified/ restated, wherever necessary to conform to classification of current year/period.
- (viii) The above Standalone results are available on the Company's website - <https://www.alletec.com/investors-alletec> and on the stock exchange at <https://www.nseindia.com>

For All e Technologies Limited




Ajay Mian
Managing Director
DIN : 00170270

Place:- Noida
Date:- 28/05/2026

Standalone Balance Sheet as at 31st March, 2026

₹ in Lacs

Particulars		As at 31st March 2026	As at 31st March 2025
		Audited	Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	2019.42	2019.42
	(b) Reserves and Surplus	12453.05	10706.07
		14472.47	12725.48
2	Non Current Liabilities		
	(a) Long Term Borrowings	44.22	51.27
	(b) Long-Term Provisions	490.07	355.40
		534.29	406.67
3	Current Liabilities		
	(a) Short Term Borrowings	7.24	6.64
	(b) Trade Payables		
	-total outstanding dues of micro and small enterprises	25.47	0.00
	-total outstanding dues of other than micro and small enterprises	582.26	331.83
	(c) Other Current Liabilities	1880.56	1440.67
	(d) Short-Term Provisions	59.73	198.16
		2555.27	1977.30
	TOTAL	17562.03	15109.45
B	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipments and Intangible Assets		
	(i) Property, Plant & Equipment	126.79	129.87
	(ii) Intangible Assets	358.20	344.43
	(iii) Intangible Assets under development	463.03	41.61
		948.02	515.91
	(b) Non Current Investments	1281.91	413.36
	(c) Long Term Loan & Advances	0.00	21.03
	(d) Deferred Tax Assets (net)	146.60	25.57
	(e) Other Non- Current Assets	23.83	181.66
		1452.35	641.62
2	Current Assets		
	(a) Current Investments	300.00	0.00
	(b) Trade Receivables	1899.72	1644.93
	(c) Cash and Cash equivalents	12088.22	11959.88
	(d) Short-Term Loans and Advances	776.85	314.67
	(e) Other Current Assets	96.87	32.44
		14861.66	13951.92
	TOTAL	17262.03	15109.45

For All e Technologies Limited




Ajay Mian
Managing Director
DIN : 00170270

Place:- Noida
Date:- 28/05/2026

Standalone Cash Flow Statement for period ended on 31st March, 2026

₹ in Lacs

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
A Cash flow from operating activities		
Profit / (Loss) before tax from - Continuing operations	2,668.68	3,143.37
Profit / (Loss) before tax from total operations	2,668.68	3,143.37
Adjustments for:		
Depreciation and amortization on continuing operations	136.45	113.88
Share Based Payment Expenses	12.67	116.84
Gain on Sale of Mutual Funds	(23.24)	(4.37)
Finance costs	5.14	1.79
Interest income	(840.76)	(780.73)
Profit / (Loss) before working capital changes	1,958.94	2,590.77
Movement in working capital :		
(Increase) / decrease in trade receivables	(254.79)	(467.54)
(Increase) / decrease in Short Term Loans and Advances	(462.18)	520.63
(Decrease) / Increase in trade payables, other current liabilities, borrowings	716.40	38.20
(Decrease) / Increase in provisions	(138.43)	(363.30)
Cash generated from operations	1,819.94	2,318.76
Taxes paid, net	(752.48)	(825.47)
Net cash flow (used in) / from operating activities (A)	1,067.46	1,493.30
B Cash flow from investing activities		
Purchase of Property, Plant and Equipments, CWIP Including Capital Advances	(568.56)	(269.69)
Purchase of Investment	(4,558.99)	(46.19)
Proceeds from Investments	3,413.68	114.97
(Increase)/Decrease in Fixed Deposit	(407.42)	(1,577.52)
(Increase)/Decrease in Loans & Advances and long term provisions	155.71	65.75
(Increase)/Decrease in Margin Money	(8.49)	83.77
(Increase)/Decrease in Other Non Current Asset	157.82	172.81
Interest received	776.33	825.23
Net cash flow (used in) / from investing activities (B)	(1,039.93)	(630.86)
C Cash flow from financing activities		
Increase/(Decrease) in Long Term & Short Term borrowings	(7.05)	51.27
Finance costs	(5.14)	(1.79)
Dividend Paid	(302.91)	(201.94)
Deferred IPO Expenditure	-	(421.79)
Net cash flow (used in) / from financing activities (C)	(315.10)	(574.25)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(287.57)	288.19
Add: Balance of Cash and cash equivalents as at the beginning of the year	817.35	529.17
Cash and cash equivalents as at the end of the year	529.79	817.35
Reconciliation to cash and bank balances as in Balance Sheet is as follows:		
Cash and bank balances including non current bank balances, as per Balance Sheet	12,088.22	11,959.88
Less: Balance held as margin money with Bank	17.37	8.89
Less: In Corporate Fixed Deposit accounts	291.59	33.53
Less: Term deposits placed with banks	11,249.47	11,100.11
Cash and cash equivalents at the end of the year	529.79	817.35
Notes:		
1 Figures in bracket indicate cash outflow		
2 The above cash flow statement has been prepared under the indirect method setout in AS-3 'Cash Flow Statement' notified under the Companies (Accounting Standard) Rules, 2014 (as amended).		
3 Previous year figures have been regrouped and recast wherever necessary to conform to the current year classification.		

For All e Technologies Limited




Ajay Mian
Managing Director
DIN : 00170270

Place:- Noida
Date:- 28/05/2026



SURESH & ASSOCIATES

CHARTERED ACCOUNTANTS

4C, Bigjo's Tower, Netaji Subhash Place

Pitampura, Delhi-110034

Ph: 011- 45058028

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Independent Auditor's report on Consolidated Annual Financial Results of All e Technologies Limited for the quarter, half year and year ended March 31, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of

All e Technologies Limited

Opinion

We have audited the accompanying statement of Consolidated Annual Financial Results ("the Statement") of **All e Technologies Limited** (hereinafter referred to as Holding Company) & its subsidiaries (holding company and its subsidiaries together referred to as "the Group") for the quarter, half year and year ended March 31, 2026 comprising of Balance Sheet, consolidated statement of Profit and Loss and Cash flows attached herewith, being submitted by the Group pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. includes the results of the following entities: -

Name of Entity	Relationship
All E Technologies Limited (A Company incorporated under Companies Act, 1956)	Parent Company
All e Consulting Private Limited (A Company incorporated under Companies Act, 1956)	Wholly Owned Subsidiary
Alletec Retail Solutions Private Limited (A Company incorporated under Companies Act, 1956)	Wholly Owned Subsidiary
Alletec USA Inc. (Foreign Subsidiary Company)	Wholly Owned Subsidiary
Alle Technologies (Switzerland) GmbH (Foreign Subsidiary Company)	Subsidiary Company
Alletec PTY Ltd, Australia (Foreign Subsidiary Company)	Subsidiary Company



Alletec Pte. Ltd., Singapore (Foreign Subsidiary Company)	Wholly Owned Subsidiary
Alletec ARC Ltd., Kenya (Foreign Subsidiary Company)	Wholly Owned Subsidiary
Alletec Canada Inc (Foreign Subsidiary Company)	Wholly Owned Subsidiary
Alletec ME-FZCO (Foreign Subsidiary Company)	Wholly Owned Subsidiary

ii. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and

iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other financial information of the Group for the quarter, half year and the year ended March 31, 2026 comprising of consolidated Balance Sheet, consolidated statement of Profit and Loss and consolidated Cash flow statement.

Basis for opinion

We conducted our audit in accordance with the standards on auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Statements.

Management's responsibilities for the Statement

The Statement, which includes the consolidated financial results is the responsibility of the Holding Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited consolidated financial statements for the year ended March 31, 2026. This responsibility includes the preparation and presentation of the Statement that give a true and fair view of the consolidated financial position, financial performance and cash flows of the Group in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and



detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Statement by the Directors of the Company, as aforesaid.

In preparing the consolidated financial results, the respective Management of the companies included in the Group are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Management either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Management of the Companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's responsibilities for the audit of the Consolidated Financial Results for the Quarter, Half Year and Year Ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the financial results for the quarter, half year and year ended March 31, 2026, as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's



ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work: and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The accompanying statement includes the financial results in respect of:

- Indian subsidiary companies, whose results include total revenues of Rs 182.56 lacs , Rs 392.20 lacs and Rs 880.24 lacs of the quarter ended March 31, 2026, half year ended March 31,2026 and for the period from April 1, 2025 to March 31, 2026 respectively and total assets of Rs 523.70 lacs for the period from April 1, 2025 to March 31, 2026, as considered in the statement which have been audited by their respective independent auditors.
- Foreign subsidiary at Singapore, whose results include total revenues of Rs 20.79 lacs, Rs 38.53 lacs and Rs 81.92 lacs of the quarter ended March 31, 2026, half year ended March31, 2026 and for the period from April 1, 2025 to March 31, 2026 respectively and total assets of Rs 108.88 lacs for the period from April 1, 2025 to March 31, 2026



as considered in the statement which have been audited by its respective independent auditor.

- Other foreign subsidiaries, whose results include total revenues of Rs 916.79 lacs, Rs 1772.16 lacs and Rs 3429.22 lacs of the quarter ended March 31, 2026, half year ended March 31, 2026 and for the period from April 1, 2025 to March 31, 2026 respectively and total assets of Rs 3178.75 lacs for the period from April 1, 2025 to March 31, 2026 as considered in the statement which have not been subjected to review either by us or audited by other auditors, and therefore, the unaudited financial results for the quarter ended March 31, 2026, half year ended March 31, 2026 and for the period from April 1, 2025 to March 31, 2026 of these entities have been furnished to us by the management.

The Statement includes the results for the quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year; and half year ended March 31, 2026, which were subjected to a limited review by us, as required under the Listing Regulations. Our report on the consolidated financial results included in the Statement is not modified in respect of this matter.

For Suresh & Associates

Chartered Accountants

FRN No: 003316N

Narendra K Arora

(Partner)

M No:088256



UDIN: 26088256USBL YI9730

Place: New Delhi

Date: 28-05-2026

Statement of Audited Consolidated Financial Results for the Quarter, Half Year & Year ended on 31st March, 2026 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015


₹ in Lacs

Particulars	Quarter ended on	Quarter ended on	Quarter ended on	Half Year ended on	Half Year ended on	Half Year ended on	Financial Year	Financial Year	
	31/03/2026	31/12/2025	31/03/2025	31/03/2026	30/09/2025	31/03/2025	ended on 31/03/2026	ended on 31/03/2025	
	Audited	Unaudited	Audited	Audited	Unaudited	Audited	Audited	Audited	
I	Revenue from operation	3,474.50	3,570.29	3,493.49	7,044.79	6,741.98	7,092.46	13,786.77	13,996.73
II	Other income	268.81	299.99	337.38	568.79	603.16	550.94	1,171.95	950.20
III	Total Revenue (I + II)	3,743.31	3,870.28	3,830.88	7,613.58	7,345.14	7,643.40	14,958.72	14,946.94
IV	Expenses								
	Purchase of Software Licenses	1,162.39	1,269.26	994.84	2,431.65	2,320.50	2,115.72	4,752.15	4,702.03
	Employee Benefits Expenses*	1,278.53	1,181.90	1,200.72	2,460.43	2,338.51	2,444.50	4,798.94	4,606.21
	Cost of Technical Consultants	195.49	170.94	204.44	366.43	298.37	395.15	664.80	836.76
	Finance Cost	1.17	1.22	1.26	2.39	2.75	1.79	5.14	1.79
	Depreciation and Amortisation Cost	36.78	39.16	27.56	75.95	61.77	53.05	137.72	114.37
	Other Expenses	413.48	235.64	175.46	649.12	461.55	427.73	1,110.67	787.14
	Total Expenses	3,087.83	2,898.11	2,604.28	5,985.96	5,483.45	5,437.94	11,469.41	11,048.30
V	Profit before Extraordinary Items and Tax	655.48	972.16	1,226.60	1,627.62	1,861.68	2,205.46	3,489.31	3,898.64
	Extraordinary Items- Expense/(Income)	4.79	133.04	(84.36)	137.83	-	(84.36)	137.83	(84.36)
	Profit / (Loss) before Tax	650.69	839.12	1,310.95	1,489.79	1,861.68	2,289.82	3,351.48	3,983.00
VI	Tax Expenses								
	(1) Current Tax	172.31	236.92	281.27	409.22	473.96	536.21	883.18	943.21
	(2) Deferred Tax	(106.46)	(32.81)	(14.48)	(139.28)	17.99	(10.66)	(121.29)	(10.66)
	(3) Adjustment for Taxation of Previous Year	0.03	16.85	33.95	16.88	-	33.95	16.88	33.95
VII	Profit/(Loss) after Tax	584.81	618.17	1,010.21	1,202.97	1,369.74	1,730.31	2,572.71	3,016.50
	Minority Share	-	(0.02)	0.17	(0.02)	0.26	0.24	0.24	1.06
VIII	Profit/(Loss) after Tax and Minority Share	584.81	618.19	1,010.05	1,202.99	1,369.48	1,730.07	2,572.47	3,015.44
IX	Share Capital :	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42
	<i>Weighted Average Share Capital:</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>
X	Reserve & Surplus:	14,857.04	14,159.36	12,412.02	14,857.04	13,513.73	12,412.02	14,857.04	12,412.02
XI	Earning per Equity Share :								
	(1) Basic (in Rs.)	2.90	3.06	5.00	5.96	6.78	8.57	12.74	14.93
	(2) Diluted (in Rs.)	2.90	3.06	5.00	5.96	6.78	8.57	12.74	14.93

Notes:

- (i) The above Consolidated Audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on May 28, 2026 and were subjected to audit by the Statutory Auditor.
- (ii) The figures for the quarter, half year & year ended 31 March 2026 are the derived figures between audited figures in respect of full financial year and the unaudited published year-to-date figures up to the nine months and six months of the financial year which subjected to limited review.
- (iii) The Statutory Auditors of the Company have carried out the Statutory Audit of the above financial results of the Company and have expressed an unmodified opinion on these Results.
- (iv) On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave. The Company has assessed the financial implications of these changes which has resulted in increase in gratuity liability and leave liability arising out of past service cost by ₹ 137.83 Lacs. Considering the impact arising out of an enactment of the new legislation is an event of non-recurring nature, the Company has presented this incremental amount as 'Impact of Labour Codes' under 'Extraordinary Items' in the Consolidated Statement of Financial Results for the Quarter, Half Year & Financial Year ended March 31, 2026. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
- (v) The Company operates in one segment i.e. Digital Transformation Solutions and Services for diverse Industries.
- (vi) There are no investor complaints received/pending as on March 31, 2026.
- (vii) Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to conform to classification of current year/period.
- (viii) The above Consolidated results are available on the Company's website - <https://www.alletec.com/investors-alletec> and on the stock exchange at <https://www.nseindia.com>

For All e Technologies Limited


Ajay Mian
Managing Director
DIN : 00170270



Place:- Noida
Date:- 28/05/2026

Consolidated Balance Sheet as at 31st March, 2026

₹ in Lacs

Particulars		As at 31st March 2026	As at 31st March 2025
		Audited	Audited
A	EQUITY AND LIABILITIES		
	1 Shareholders' Funds		
	(a) Share Capital	2,019.42	2,019.42
	(b) Reserves and Surplus	14,857.04	12,412.02
	(c) Minority Interest	21.28	17.47
		16,897.74	14,448.91
	2 Non-Current Liabilities		
	(a) Long Term Borrowings	44.22	51.27
	(b) Long Term Provisions	498.26	360.58
		542.48	411.85
	3 Current Liabilities		
	(a) Short Term Borrowings	7.24	6.64
	(b) Trade Payables	-	-
	'-total outstanding dues of micro and small enterprises	25.47	-
	'-total outstanding dues of creditors other than micro and small enterprises	911.95	496.11
	(c) Other Current Liabilities	2,519.22	1,712.27
	(d) Short-Term Provisions	59.88	198.77
		3,523.77	2,413.79
	Total	20,963.99	17,274.55
B	ASSETS		
	1 Non-Current Assets		
	(a) Property, Plant & Equipments and Intangible Assets		
	(i) Property, Plant & Equipment	129.33	132.48
	(ii) Intangible Assets	358.20	344.43
	(iii) Intangible Assets under development	463.03	41.61
		950.56	518.52
	(b) Non Current Investments	1,131.43	275.03
	(c) Deferred Tax Assets (net)	147.01	25.72
	(d) Long Term Loan and Advances	-	5.53
	(e) Other Non- Current Assets	26.29	183.30
		1,304.73	489.58
	2 Current Assets		
	(a) Current Investments	329.86	-
	(b) Trade Receivables	2,208.88	1,739.57
	(c) Cash and Cash Equivalents	14,879.59	14,055.76
	(d) Short-Term Loans and Advances	1,191.50	436.42
	(e) Other Current Assets	98.86	34.71
		18,708.69	16,266.46
	Total	20,963.99	17,274.55

For All e Technologies Limited




Ajay Mian
Managing Director
DIN : 00170270

Place:- Noida

Date:- 28/05/2026

Consolidated Cash Flow Statement for period ended on 31st March, 2026

₹ in Lacs

Particulars	Figures for the Previous Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2025 to 31/03/2026	From 01/04/2024 to 31/03/2025
A Cash flow from operating activities		
Profit / (Loss) before tax from		
- Continuing operations	3,351.48	3,983.00
Adjustment of Previous Year	25.19	(2.12)
Profit / (Loss) before tax from total operations	3,376.67	3,980.87
Adjustments for:		
Depreciation and Amortization on continuing operations	137.72	114.37
Effect of Exchange Rate Change	137.61	-
Share Based Payment Expenses	12.67	116.84
Minority Interest	(0.24)	(1.06)
Gain on Sale of Mutual Fund	(23.66)	(4.37)
Finance costs	5.14	1.79
Interest income	(923.80)	(844.04)
Profit / (Loss) before working capital changes	2,722.10	3,364.39
Movement in working capital :		
(Increase) / decrease in Trade Receivables	(469.31)	(273.57)
(Increase) / decrease in Short Term Loans and Advances & Other Assets	(755.08)	560.51
(Decrease) / Increase in Trade Payables	441.32	(162.64)
(Decrease) / Increase in Other current liabilities	806.95	82.86
(Decrease) / Increase in Minority Interest	3.81	(1.71)
(Decrease) / Increase in Provisions	(138.89)	(455.45)
Cash generated from operations	2,610.89	3,114.39
Taxes paid, net	(900.06)	(943.21)
Net cash flow (used in) / from operating activities (A)	1,710.83	2,172.19
B Cash flow from investing activities		
Purchase of Property, Plant and Equipments, CWIP Including Capital Advances	(569.76)	(270.42)
Purchase of Investment	(4,636.70)	(46.19)
Proceeds from Investments	3,474.09	114.97
(Increase)/Decrease in Fixed Deposit	(608.10)	(1,677.70)
(Increase)/Decrease in Loans & Advances and long term provisions	143.20	50.40
(Increase)/Decrease in Margin Money	(8.49)	114.27
(Increase)/Decrease in Other Non Current Asset	157.01	182.24
Interest received	859.65	886.81
Net cash flow (used in) / from investing activities (B)	(1,189.08)	(645.59)
C Cash flow from financing activities		
Increase/(Decrease) in Long Term & Short Term borrowings	(6.45)	57.92
Finance costs	(5.14)	(1.79)
Dividend Paid	(302.91)	(201.94)
Deferred IPO Expenditure	-	(421.79)
Net cash flow (used in) / from financing activities (C)	(314.50)	(567.60)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	207.25	957.99
Add: Balance of Cash and cash equivalents as at the beginning	1,988.21	1,030.23
Cash and cash equivalents as at the end of the year	2,195.47	1,988.21
Reconciliation to cash and bank balances as in Balance Sheet is as follows:		
Cash and bank balances including non current bank balances, as per Balance Sheet	14,879.59	14,055.76
Less: Balance held as margin money with Bank	17.37	8.89
Less: Term deposits placed with banks	12,375.17	12,025.12
Less: Corporate Fixed Deposit	291.59	33.53
Cash and cash equivalents at the end of the year	2,195.47	1,988.21

Notes:

- Figures in brackets indicate cash outflow.
- The above cash flow statement has been prepared under the indirect method set out in AS-3 'Cash Flow Statement' notified under the Companies (Accounting Standard) Rules, 2014 (as amended).
- Previous year figures have been regrouped and recast wherever necessary to conform to the current year classification.

For All e Technologies Limited




Ajay Mian
Managing Director
DIN : 00170270

Place:- Noida
Date:- 28/05/2026

May 28, 2026

The Manager,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1 G Block
Bandra-Kurla Complex, Bandra(E)
Mumbai -400051

SYMBOL: ALLETEC
ISIN: INE0M2X01012

Subject: Declaration on Audit Report with unmodified opinion pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulation")

Dear Sir/Madam,

This is in reference to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that the Statutory Auditor of the Company M/s. Suresh & Associates, Chartered Accountants (Firm Registration No. 003316N) have issued Audit Report with unmodified opinion(s) in respect of Audited Standalone and Consolidated Financial Results for the last quarter (Q4), half year (H2) and year ended March 31, 2026.

You are requested to take the above information on record.

Thanking you

Yours truly

For All e Technologies Limited




Sandeep Jain
Chief Financial Officer

May 28, 2026

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1 G Block
Bandra-Kurla Complex, Bandra(E)
Mumbai -400051

SYMBOL: ALLETEC
ISIN: INE0M2X01012

Subject: Statement of Deviation(s) or Variation(s) under Regulation 32(8) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, we hereby enclose herewith the Statement of Deviation(s) or Variation(s) as Annexure A for the half year and year ended March 31, 2026.

We are enclosing herewith the following:

- A Statement of Deviation or Variation for the half year and year ended March 31, 2026, which was duly reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held today, i.e. May 28, 2026.
- Certificate issued by the Statutory Auditors with respect to the utilisation of issue proceeds for the half year and year ended March 31, 2026.

You are requested to take the above information on record.

Thanking you

Yours truly
For **All e Technologies Limited**

Priyanka Kumari
Company Secretary and Compliance Officer

Encl: as above

Annexure A

Statement of Deviation(s) or Variation(s) under Regulation 32(8) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Name of the Listed	All e Technologies Limited
Mode of fundraising	IPO
Date of fundraising	December 16, 2022 (Date of Allotment)
Amount raised	Rs. 4,377.60 Lakh
Report filed for the period ended	March 31, 2026
Monitoring Agency	N.A.
Monitoring Agency Name, if applicable	N.A.
Is there a deviation/ variation in use of funds raised	Yes
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Yes
If yes, date of Shareholders approval	27-09-2024
Explanation for the deviation/ variation	The Company management wants to have additional funds available for any future inorganic growth initiatives. The funds originally allocated for this purpose are likely to be insufficient for any sizable and serious acquisition(s). Hence, as and when needed for an identified acquisition, the company should be able to utilize for this purpose the funds originally earmarked for other purposes.
Comments of the Audit Committee after review	No Comments
Comments of Auditors, if any	No Comments

Objects for which funds were raised:

(Amounts in Lakhs)

S. No.	Original Object	Modified Object	Original Allocation (in Rs. lakh)	Modified Allocation, If any	Amount utilized till March 31, 2026 (Rs. in lakh)	Amount of deviation/ variation for the half year (H2) according to applicable object	Remarks
1.	Expansion of Business	Expansion of Business, AND Acquisitions of Businesses in similar or complementary areas	2,500	Nil	425.00	N.A.	Object modified pursuant to AGM September 27, 2024.
2.	Acquisitions of Businesses in similar or complementary areas	N.A.	1,000	Nil	Nil	N.A.	No change

3.	General Corporate Purposes	General Corporate Purposes, AND Acquisitions of Businesses in similar or complementary areas	435.38	Nil	Nil	N.A.	Object modified pursuant to AGM September 27, 2024.
4.	Offer related expenses in relation to the fresh issue	Offer related expenses in relation to the fresh issue, AND Acquisitions of Businesses in similar or complementary areas	442.22	Nil	426.72	N.A.	Object modified pursuant to AGM September 27, 2024.

For **All e Technologies Limited**

Priyanka Kumari
Company Secretary and Compliance Officer



SURESH & ASSOCIATES

CHARTERED ACCOUNTANTS

4C, Bigjo's Tower, Netaji Subhash Place

Pitampura, Delhi-110034

Ph: 011- 45058028

Email: admin@sureshassociates.in

May 28, 2026

To,
The Board of Directors,
All e Technologies Limited
Corporate Office: A-1, Sector- 58, Noida- 201301, India

CERTIFICATE

We have verified the books of accounts and audited financial statements and other relevant records of M/s All E Technologies Limited ("the Company") and on that basis we hereby certify that the Company raised ₹4,377.60 Lakh through its IPO listed on December 16, 2022. We have reviewed the original allocation of proceeds as disclosed in the prospectus, the actual utilization towards the stated objects, and the Statement of Deviation(s) or Variation(s) for the period ended March 31, 2026, including reasons, if any, the details of which are enclosed as under:

Table 1

Name of the Listed Entity	All e Technologies Limited
Mode of fundraising	IPO
Date of fundraising	December 16, 2022 (Date of Allotment)
Amount raised	Rs. 4,377.60 Lakh
Report filed for the period ended	March 31, 2026
Monitoring Agency	N.A.
Monitoring Agency Name, if applicable	N.A.
Is there a deviation/ variation in use of funds raised	Yes
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Yes
If yes, date of Shareholders approval	27-09-2024
Explanation for the deviation/ variation	The management of the company has perceived need to have additional funds available for any future inorganic growth initiatives. The funds originally allocated for this purpose are likely to be insufficient for any sizable and serious acquisition(s). Hence, as and when needed for an identified acquisition, the company should be able to utilize for this purpose the funds originally earmarked for other purposes.
Comments of the Audit Committee after review	No Comments



Table 2

Statement of Deviation(s) or Variation(s) under Regulation 32(8) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

(Amounts in Lakhs)

S. No.	Original Object	Modified Object	Original Allocation (in Rs. lakh)	Modified Allocation, If any	Amount utilized till March 31, 2026 (Rs. in lakh)	Amount of deviation/variation for the half year (H2) according to applicable object	Remarks
1.	Expansion of Business	Expansion of Business, AND Acquisitions of Businesses in similar or complementary areas	2,500	Nil	425.00	Nil	Object modified pursuant to AGM September 27, 2024.
2.	Acquisitions of Businesses in similar or complementary areas	N.A.	1,000	Nil	Nil	N.A.	No change
3.	General Corporate Purposes	General Corporate Purposes, AND Acquisitions of Businesses in similar or complementary areas	435.38	Nil	Nil	Nil	Object modified pursuant to AGM September 27, 2024.
4.	Offer related expenses in relation to the fresh issue	Offer related expenses in relation to the fresh issue, AND Acquisitions of Businesses in similar or complementary areas	442.22	Nil	426.72	Nil	Object modified pursuant to AGM September 27, 2024.
		Total	4377.60		714.52		



This certificate has been issued at the request of the Company for onward submission to National Stock Exchange Ltd and shall not be used by any other person without our prior written consent.

For **M/s. Suresh & Associates**
Chartered Accountants
Firm Registration No. 003316N



Narendra K. Arora
Partner
Membership No. 088256
UDIN: 26088256SDXCEW5702



Place: New Delhi
Date: May 28, 2026