TechNVision ventures

Ref: TVL/BSE/2026-27/38
Date: 13.11.2026

To
Corporate Relationship Department,
Bombay Stock Exchange Limited,
1st Floor, Rotunda Building,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Dear Sir,

Sub: - Submission of Unaudited Financial Results for the second quarter and half year ended 30th September, 2026 – reg.
Ref: - Our Scrip Code: 501421, Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015.

Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the financial results of the Company for the second quarter and half year ended 30th September, 2026 as reviewed and recommended by the Audit Committee, which have been approved by the Board of Directors of the Company in its meeting held on Friday, the 13th Day of November, 2026.

1. Approved the Unaudited standalone financial results along with Independent Auditors' Limited Review Report for the second quarter and half ended 30th September, 2026.

2. Approved the Unaudited consolidated financial results along with Independent Auditors' Limited Review Report for the second quarter and half ended 30th September, 2026.

This is for your kind information and records.

Yours truly
for **Technvision Ventures Ltd.,**

Diddiga Santosh Kumar
Digitally signed by Diddiga Santosh Kumar
Date: 2026.11.13 17:16:57 +05'30'

Santosh Kumar Diddiga
Company Secretary & Compliance Officer

Encl: As Above

TechNVision Ventures Limited
1486 (12-13-522), Lane No.13, Street No. 14, Tarnaka, Secunderabad-500 017
CIN: L51900TG1980PLC054066, Fax: 040-27173240, E-mail: info@technvision.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED ON 30.09.2026

PART I (Rupees in Lakhs except per share data)

S.No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Year to Date		Year Ended	Quarter Ended			Year to Date		Year Ended
		30th Sep 2026 (Unaudited)	30th Jun 2026 (Unaudited)	30th Sep 2025 (Unaudited)	30th Sep 2026 (Unaudited)	30th Sep 2025 (Unaudited)	31st Mar 2026 (Audited)	30th Sep 2026 (Unaudited)	30th Jun 2026 (Unaudited)	30th Sep 2025 (Unaudited)	30th Sep 2026 (Unaudited)	30th Sep 2025 (Unaudited)	31st Mar 2026 (Audited)
1	**Income from operations**												
	(a) Net Sales/Income from Operations	741.98	647.17	642.78	1,389.15	1,188.30	2,491.10	7,560.06	7,358.01	7,123.23	14,918.07	12,784.78	26,933.62
	(b) Other Operating income	-	-	-	-	-	-	-	-	-	-	-	-
	(c) Other Income	25.24	26.89	25.09	52.13	47.46	95.62	2.99	87.81	32.46	90.80	84.34	184.24
	Total income from operations (net)	767.22	674.06	667.87	1,441.28	1,235.76	2,586.72	7,563.05	7,445.82	7,155.69	15,008.87	12,869.12	27,117.86
2	Expenditure												
	(a) Cost of materials consumed	-	-	-	-	-	-	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
	(d) Employee benefits expense	584.69	518.31	444.81	1,103.00	865.64	1,928.80	5,128.79	5,237.85	4,564.59	10,366.64	8,878.23	19,664.15
	(e) Depreciation and amortisation expense	10.02	9.23	9.15	19.25	17.84	36.36	91.94	88.98	79.68	180.92	157.00	323.81
	(f) Finance Costs	39.52	41.65	41.07	81.17	91.74	181.22	42.26	41.84	41.22	84.10	91.89	181.64
	(g) Other expenses	66.32	52.83	83.37	119.14	153.29	318.39	2,241.15	1,739.89	2,328.55	3,981.04	3,548.02	6,708.00
	Total Expenses	700.55	622.02	578.40	1,322.56	1,128.51	2,464.77	7,504.14	7,108.56	7,014.04	14,612.70	12,675.14	26,877.60
3	**Profit / (Loss) from operations before Share of profit / (loss) of associates and Joint Ventures, Exceptional Items and Tax (1-2)**	66.67	52.04	89.47	118.72	107.25	121.95	58.91	337.26	141.65	396.17	193.98	240.26
4	Share of profit / (loss) of associates	-	-	-	-	-	-	-	-	-	-	-	-
5	**Net Profit (+) / Loss (-) from before Exceptional Items and tax (5+6)**	66.67	52.04	89.47	118.72	107.25	121.95	58.91	337.26	141.65	396.17	193.98	240.26
6	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
7	**Net Profit (+) / Loss(-) before tax (7-8)**	66.67	52.04	89.47	118.72	107.25	121.95	58.91	337.26	141.65	396.17	193.98	240.26
8	**Tax expenses**												
	Deferred Tax	(0.40)	0.41	-	0.01	0.40	2.07	(4.97)	(4.22)	(2.33)	(9.19)	(5.58)	(8.32)
	Current Tax	17.18	12.69	21.16	29.87	26.19	45.02	20.34	59.42	72.62	79.76	125.31	225.94
9	**Net Profit / (Loss) for the period**	49.89	38.94	68.31	88.84	80.66	74.86	43.54	282.06	71.36	325.60	74.25	21.64
10	**Other Comprehensive Income**												
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
11	**Total Other Comprehensive Income(Net of Taxes)**	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total Comprehensive Income for the period**	49.89	38.94	68.31	88.84	80.66	74.86	43.54	282.06	71.36	325.60	74.25	21.64
13	**Net Profit / (Loss) for the period attributable to**												
	Owners of the Company	49.89	38.94	68.31	88.84	80.66	74.86	43.54	282.06	71.36	325.60	74.25	21.64
	Non-Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
14	**Other Comprehensive Income attributable to**												
	Owners of the Company	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
15	**Total Comprehensive Income for the period attributable to**												
	Owners of the Company	49.89	38.94	68.31	88.84	80.66	74.86	43.54	282.06	71.36	325.60	74.25	21.64
	Non-Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
16	Paid-up Equity Share Capital (Face value of each share is Rs.10/-)	627.50	627.50	627.50	627.50	627.50	627.50	627.50	627.50	627.50	627.50	627.50	627.50
17	Reserves excluding revaluation reserves as per Balance sheet of previous accounting year	1,229.99	1,180.09	1,156.96	1,229.99	1,156.96	1,141.15	376.43	323.00	(400.97)	376.43	(400.97)	(75.37)
18	Earnings Per Share (EPS)												
	a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.80	0.62	1.09	1.42	1.29	1.19	0.69	4.49	1.14	5.19	1.18	0.34
	b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualised)	0.80	0.62	1.09	1.42	1.29	1.19	0.69	4.49	1.14	5.19	1.18	0.34

Notes:

1 The above results were reviewed by the Audit Committee and taken on record at the Meeting of the Boardof Directors held on 13.11.2026 6.40%

2 There are no complaints received from Investors during the year

3 The Consolidated results include the figures of the subsidiaries viz SITI Corporation Inc -USA, 5 Element Homes Private Ltd, Accel Force Pte Ltd-Singapore and its subsidiary companies viz Accelforce EU Ltd , Solix Technologies Inc , USA and its subsidiary Solix Softech Pvt Ltd and Emagia Corp , USA

4 The exchange conversion rate considered for the Subsidiary Company's figures are @ US $ 1= INR 95.98 (Last quarter as on 30.09.2025 - 1 USD = INR 88.79)

5 Previous year / period figures have been regrouped / reclassified to confirm to current period classification

6 Minority Interest has been appropriately reflected in the above results and EPS is calculated on Net Profit after deducting Minority Interest

7 **Segment results:**

a. Software related Development services, products and Information Technology enabled services are considered as one business segment. The Company is primarily engaged in the said business, the activities as such are governed by the same sets of risk and return. Therefore they have been grouped as single segment as per IND AS - 108 dealing with segment reporting. Secondary segment reporting is based on geographical location of the customers

b. **Information about secondary business segments**

(Rupees in Lakhs)

S.No.	Particulars	STANDALONE						CONSOLIDATED					Year ended
		Quarter Ended			Year to Date		Year ended	Quarter Ended			Year to Date		Year ended
		30th Sep 2026 (Unaudited)	30th Jun 2026 (Unaudited)	30th Sep 2025 (Unaudited)	30th Sep 2026 (Unaudited)	30th Sep 2025 (Unaudited)	31st Mar 2026 (Audited)	30th Sep 2026 (Unaudited)	30th Jun 2026 (Unaudited)	30th Sep 2025 (Unaudited)	30th Sep 2026 (Unaudited)	30th Sep 2025 (Unaudited)	31st Mar 2026 (Audited)
1	**Revenue :**												
	Overseas	742.22	627.42	638.33	1,369.64	1,181.65	2,456.99	7,560.30	7,338.26	7,118.78	14,898.56	12,778.13	26,899.54
	Domestic	(0.24)	19.75	4.45	19.51	6.65	34.11	(0.24)	19.75	4.45	19.51	6.65	34.11
	Total	741.98	647.17	642.78	1,389.15	1,188.30	2,491.10	7,560.06	7,358.01	7,123.23	14,918.07	12,784.78	26,933.62
2	**Segment results**												
	Profit / (Loss) before tax and interest from each Segment												
	-Overseas	147.29	117.95	188.44	265.25	304.26	523.04	2,339.35	2,029.50	2,478.58	4,370.53	3,749.17	6,943.56

T. Geetanjali

	-Domestic	(0.02)	1.68	0.38	1.66	0.57	2.90	(0.02)	1.68	0.38	(0.02)	0.38	2.11
	Total	**147.27**	**119.63**	**188.82**	**266.90**	**304.82**	**525.94**	**2,339.33**	**2,031.18**	**2,478.96**	**4,370.51**	**3,749.55**	**6,945.66**
	Less:												
	(i) Interest	39.52	41.65	41.07	81.17	91.74	181.22	42.26	41.84	41.22	84.10	91.89	181.64
	(ii) Other Un-allocable expenditure net off	66.32	52.83	83.37	119.14	153.29	318.39	2,241.15	1,739.89	2,328.55	3,981.04	3,548.02	6,708.00
	(iii) Un-allocable income	25.24	26.89	25.09	52.13	47.46	95.62	2.99	87.81	32.46	90.80	84.34	184.24
	Total Profit Before Tax	**66.67**	**52.04**	**89.47**	**118.72**	**107.25**	**121.95**	**58.91**	**337.26**	**141.65**	**396.17**	**193.98**	**240.26**
3	**Capital Employed**												
	Segment Assets												
	Overseas	4,535.48	4,282.38	4,182.42	4,535.48	4,182.42	4,237.71	21,400.27	20,636.67	16,045.71	21,400.27	16,045.71	19,327.41
	Domestic	61.69	58.24	56.88	61.69	56.88	57.64	174.52	168.29	130.85	174.52	130.85	157.61
	Unallocated Corporate Assets less Liabilities	297.86	281.24	274.68	297.86	274.68	278.31	842.69	812.62	631.84	842.69	631.84	761.06
	TOTAL	**4,895.03**	**4,621.86**	**4,513.98**	**4,895.03**	**4,513.98**	**4,573.66**	**22,417.47**	**21,617.57**	**16,808.40**	**22,417.47**	**16,808.40**	**20,246.08**
	Segment Liabilities												
	Overseas	2,813.50	2,606.63	2,537.37	2,813.50	2,537.37	2,598.05	19,523.18	18,623.78	14,979.50	19,523.18	14,979.50	17,894.34
	Domestic	38.27	35.45	34.51	38.27	34.51	35.34	159.21	153.50	122.16	159.21	122.16	145.93
	Unallocated Corporate Assets less Liabilities	184.77	171.19	166.64	184.77	166.64	170.62	768.77	741.23	589.85	768.77	589.85	704.63
	TOTAL	**3,036.54**	**2,813.27**	**2,738.52**	**3,036.54**	**2,738.52**	**2,804.01**	**20,451.15**	**19,718.51**	**15,691.51**	**20,451.15**	**15,691.51**	**18,744.90**

Standalone / Consolidated Statement of Assets and Liabilities

	Particulars	STANDALONE		CONSOLIDATED	
		Year to Date		Year to Date	
		30th Sep 2026 (Unaudited)	31st Mar 2026 (Audited)	30th Sep 2026 (Unaudited)	31st Mar 2026 (Audited)
A	**ASSETS**				
1	**Non-current assets**				
	Property, plant and equipment	143.74	149.97	6,362.62	5,474.29
	Investment in subsidiaries, joint ventures and associates	1,039.75	1,039.75	-	-
	Deferred tax assets (net)	13.79	13.80	1,192.78	1,167.56
	Long-term loans and advances	98.13	54.48	98.13	54.48
	Other non-current assets	-	-	-	-
	Sub-total - Non-current assets	**1,295.41**	**1,258.00**	**7,653.53**	**6,696.35**
2	**Current assets**				
	Financial asset				
	Current investments	-	-	-	-
	Inventories	-	-	-	-
	- Trade receivables	-	-	4,940.53	3,880.21
	- Cash and Cash equivalents	42.63	27.36	1,673.67	3,079.05
	- Bank Blances other than Cash and Cash Equivalents	-	-	-	-
	- Short-term loans and advances	3,445.64	3,176.94	8,149.75	6,590.47
	Other current assets	-	-	-	-
	Sub-total - Current assets	**3,488.27**	**3,204.30**	**14,763.95**	**13,549.73**
	TOTAL - ASSETS	**4,783.66**	**4,462.29**	**22,417.48**	**20,246.08**
B	**EQUITY AND LIABILITIES**				
1	**EQUITY**				
	Equity Share Capital	627.50	627.50	1,588.88	1,575.56
	Reserves and Surplus	1,229.99	1,141.15	376.43	(75.37)
	Money received against share warrants	-	-	-	-
	Sub-total - Shareholders' funds	**1,857.49**	**1,768.65**	**1,965.31**	**1,500.19**
2	**Share application money pending allotment**	-	-	-	-
3	**Non-controlling interest**	-	-	-	-
2	**LIABILITIES**				
	(A) Non-current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	711.80	822.74	711.80	822.74
	(b) Deferred tax liabilities (net)	-	-	-	-
	(c) Other Non-current Liabilities	245.76	207.14	2,091.45	2,018.44
	(d) Provisions	-	-	-	-
	Sub-total - Non-current liabilities	**957.56**	**1,029.88**	**2,803.25**	**2,841.18**
	(B) Current Liabilities				
	(a) Financial Liabilities				
	(i) Short-term borrowings	1,083.54	1,156.80	1,332.40	1,156.80
	(ii) Trade payables	6.02	15.23	1,526.59	1,000.38
	(b) Other current liabilities	805.68	439.11	14,716.52	13,694.91
	(c) Short-term provisions	73.38	52.62	73.38	52.62
	Sub-total - Current liabilities	**1,968.62**	**1,663.76**	**17,648.89**	**15,904.71**
	TOTAL - EQUITY AND LIABILITIES	**4,783.67**	**4,462.29**	**22,417.46**	**20,246.08**
		0.01	(0.01)	(0.02)	

Date: 13.11.2026
Place: Secunderabad

By and on behalf of the Board
for TechNVision Ventures Limited

T. Geetanjali

T.Geetanjali
Whole Time Director & CFO
DIN: 01498741

TECHNVISION VENTURES LIMITED Seal-bad

TECHNVISON VENTURES LIMITED
STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30th Sep 2026

(Amount in Rupees)

PARTICULARS	YEAR ENDED	
	30th Sep 2026	31st March 2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before interest and tax	20,447,205	30,673,396
Depreciation	1,924,629	3,636,378
Preliminary expenses		
Deferred Tax	612	206,945
Current Tax and Tax for Previous years	(2,987,470)	(4,476,940)
Operating Profit before working capital changes	**19,384,976**	**30,039,780**
Adjustment for :		
(Increase) / Decrease in trade and other receivable	-	1,767,139
(Increase) /Decrease in the Loans & Advances	(31,234,480)	(41,382,667)
Increase / (Decrease) in Trade payables	(921,460)	(620,086)
Increase / (Decrease) in other liabilities	31,499,948	(35,434,685)
Net Cash Flow From Operating Activities (A)	**18,728,983**	**(45,630,518)**
B.CASH FLOW FROM INVESTMENT ACTIVITIES (B)		
Investment in fixed assets	(1,301,447)	(2,751,510)
Investment in Subsidiaries	-	(8,565,150)
Net Cash Used In Investing Activities (B)	**(1,301,447)**	**(11,316,659)**
C.CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(8,574,656)	(18,493,372)
Proceeds from long term & other borrowings	(7,326,170)	73,390,727
Net Cash Used In Financing Activities (C)	**(15,900,826)**	**54,897,355**
D.NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C	**1,526,709**	**(2,049,822)**
Cash & Cash equivalent at the beginning of the year	2,735,999	4,785,821
Cash & Cash equivalent at the end of the year	**4,262,708**	**2,735,999**

For and on behalf of the Board
Technvision Ventures Limited

T. Geetanjali

Geetanjali Toopran
Whole Time Director & CFO
DIN: 01498741

TECHNVISION VENTURES LIMITED Sec-bad

Place: Secunderabad
Date : 13.11.2026

TECHNVISION VENTURS LIMITED
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30th Sep 2026

(Amount in INR)

PARTICULARS	YEAR ENDED	
	30th Sep 2026	31st March 2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before interest and tax	50,425,754.6	44,537,703
Adjustment for		
Depreciation & Amortization	18,052,939	32,380,989
Deffered Tax	(2,519,443)	(35,562,102)
Current Tax	(7,057,647)	(21,861,793)
	8,475,850	**(25,042,905)**
Operating Profit before working capital charges	**58,901,604**	**19,494,798**
Adjustment for		
Exchange fluctuation on Consolidation	9,619,210	(23,974,832)
(Increase)/ Decrease in trade and other receivable	(106,031,220)	(5,464,681)
Increase / (Decrease) in the Loans & Advances	(160,292,882)	24,065,354
Increase in Software Work in Progress	-	-
Increase / (Decrease) in Trade & Other payables	156,857,531	67,550,071
	(99,847,361)	**62,175,912**
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	**(40,945,757)**	**81,670,710**
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Investment in fixed assets	(102,552,088)	(456,858,137)
Sale/Disposal of Product Dev	-	-
NET CASH IN INVESTING ACTIVITIES (B)	**(102,552,088)**	**(456,858,137)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid	(10,807,866)	(20,512,150)
Proceeds from long term & other borrowings	13,768,216	196,128,160
NET CASH USED IN FINANCING ACTIVITIES (C)	**2,960,350**	**175,616,010**
D. NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	**(140,537,461)**	**(199,571,418)**
Cash & Cash equivalent at the beginning of the year	307,904,787	507,476,205
Cash & Cash equivalent at the end of the year	**167,367,326**	**307,904,787**

For and on behalf of the Board
Technvision Ventures Limited

T. Geetanjali

Geetanjali Toopran
Whole Time Director & CFO
DIN:01498741

Place: Secunderabad
Date : 13.11.2026

INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors
TechNVision Ventures Limited,
Secunderabad, Telangana

We have reviewed the accompanying statement of unaudited Standalone Financial Results of TechNVision Ventures Limited (the Company) Secunderabad, Telangana for the Quarter and half year ended September 30, 2026 (the Statement) attached herewith, 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 "Listing Regulations"). 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 (ICAI). 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's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ramu & Ravi
Chartered Accountants
ICAI FRN. 006610S

KAVASSERI SUBRAMANYAM AKHILA
Digitally signed by KAVASSERI SUBRAMANYAM AKHILA
Date: 2026.11.13 16:26:17 +05'30'

Akhila Subramanyam
Partner
ICAI Membership No. 243754
UDIN: 26243754KMQOPF6152

Place: Hyderabad
Date: November 13, 2026

Independent Auditor's Review Report on the Quarterly Consolidated Unaudited Financial Results of Technvision Ventures Limited for the quarter ended September 30, 2026, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
Technvision Ventures Limited
Secunderabad, Telangana.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Technvision Ventures Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit/(loss) after tax for the quarter and half year ended September 30, 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, as amended.

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 cognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of entities as given under:

   Accelforce Pte. Limited
   Accelforce EU Limited
   Siti Corporation
   Solix Technologies Inc.
   Emagia Corporation
   Solix Softtech Private Limited
   5 Elements Homes Private Limited.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditor and unaudited financials submitted by the Management of the subsidiaries referred to in paragraph 6 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. We did not review the financial results of subsidiaries included in the consolidated unaudited financial results, whose financial results reflect total revenues of ₹ 212.79 Crores, total net profit/(loss) after tax of ₹ 2.37 Crores and total Other Comprehensive Income / loss of ₹ Nil for the quarter and half year ended September 30, 2026. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of ₹ 1.20 Crores and total Other Comprehensive Income/ loss of ₹ Nil and net cash flows amounting to (14.05) Crores for the quarter and half year ended September 30, 2026, as considered in the consolidated unaudited financial results, whose interim financial statements/financial information/financial results have not been reviewed by us. These interim financial information have been reviewed by other auditors and unaudited financials submitted by the Management of the subsidiaries 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 this subsidiary, is based solely on the report of the other auditor and unaudited financials submitted by the Management of the subsidiaries and the procedures performed by us as stated in paragraph 3 above.

For Ramu & Ravi.,
Chartered Accountants
FRN: 006610S

KAVASSERI SUBRAMANYAM AKHILA

Digitally signed by KAVASSERI SUBRAMANYAM AKHILA
Date: 2026.11.13 16:39:43 +05'30'

Akhila Subramanyam
Partner
ICAI Membership No. 243754
UDIN:- 26243754ZYPTVX1671

Place:- Hyderabad
Date:- November 13, 2026