

Date- 31.08.2026

BSE Limited
Corporate Relationship Department
PJ Towers, 25th Floor, Dalal Street,
Mumbai – 400 001
Scrip Code: 544852

Sub: Declaration of unmodified opinion in terms of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

We declare that M/s Raj Gupta & Co., Chartered Accountants., Statutory Auditors of the Company have submitted the Auditor's Report on standalone & consolidated with audited financial results of the Company for the half year and year ended 31st March 2026 with unmodified opinion.

For and on behalf of
Oneindig Technologies Limited


Shubham Agarwal
Chief Financial Officer
Encl- Financial results



Independent Auditor's Report on Half Yearly and Year to Date Audited Standalone Financial Results of the Oneindig Technologies Limited Pursuant to Regulations 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors of
Oneindig Technologies Limited (formerly known as Oneindig Technologies Private Limited)

Report on the Audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying statement of standalone annual financial results of Oneindig Technologies Limited ("the Company") for the year ended 31 March 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"), read with Regulation 33(3)(j) thereof.

The Statement also includes the audited financial results for the half year ended March 31, 2026 being the balancing figures between the audited financial figures of the full financial year ended March 31, 2026 and the unaudited financial results for the half year ended 30 September 2025 being the first financial results of the Company post listing.

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

- (a) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (b) gives a true and fair view in conformity with the recognition and measurement principles laid down in Indian Accounting Standards and other accounting principles generally accepted in India of the standalone net profit and other financial information of the company for the half year ended and March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Statement for the year ended March 31, 2026 under the provisions of Companies Act, 2013 ("the Act") and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Standalone Financial Results

The Company's management and Board of Directors are responsible for the preparation and presentation of these Standalone Financial Results that give a true and fair view of the standalone net profit and other financial information of the Company in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.

The Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of Financial Results. 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone, the management and Board of Directors of the company 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 the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Respective Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole is 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 the Statement.

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

- Identify and assess the risks of material misstatement of the financial statements, 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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. We did not identify any material uncertainty related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



Raj Gupta & Co

CHARTERED ACCOUNTANTS

Website : www.rajgupta.com

Email: rgc.delhi1@gmail.com

Address: 5342 Gali No 68,
Reghar Pura, Ground Floor,
Karol Bagh Central Delhi,
New Delhi. 110005

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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India (SEBI) under Regulations 33(8) of the Listing Regulations as amended, to the extent applicable.

Other Matters

The audited standalone financial results include the result of half year ended March 31, 2026 are the balancing figures between the audited financial figures of the full financial year ended March 31, 2026 and the unaudited financial results for the half year ended September 30, 2025, being the first financial results of the Company post listing.

Figures for the previous periods/year have been regrouped, restated and/or reclassified whenever considered necessary to make them comparable to the current periods.

Our Opinion on the Audit of the Standalone Financial Results for the Year ended March 31, 2026 is not modified in respect of these matters.

For Raj Gupta & Co.

Chartered Accountants

Firm Registration No. 000203N



Geetanjali Nagpal

Partner

Membership No. 532274

UDIN: 26532274ETWGrWP3974

Place: New Delhi

Date: 26 August 2026

ONEINDIG TECHNOLOGIES LIMITED (Formerly known as Oneindig Technologies Private Limited)

Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009

CIN- U74999HR2016PLC066271

Statement of Audited Financial Results for the Year ended March 31, 2026

(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Half Year Ended			Year Ended	
	Audited March 31, 2026	Unaudited September 30, 2025	Unaudited March 31, 2025	Audited March 31, 2026	Audited March 31, 2025
INCOME					
Revenue from operations	5,636.05	1,284.85	689.84	6,920.90	4,601.42
Other Income	23.18	0.23	12.20	23.41	12.44
Total Income	5,659.24	1,285.07	702.04	6,944.31	4,613.86
EXPENSES					
Purchase of Stock-in-Trade	4,249.03	1,285.08	417.15	5,534.11	4,093.46
Changes in inventories of Stock-in-Trade	177.25	(644.43)	(78.72)	(467.18)	(566.54)
Operating Expenses	145.50	244.38	86.76	389.88	147.53
Employee Benefit Expenses	110.73	102.22	63.48	212.95	133.69
Finance Cost	157.24	108.06	52.82	265.30	122.55
Depreciation & Amortization Expenses	9.18	8.20	13.91	17.38	20.03
Other Expenses	97.27	70.83	67.76	168.10	106.48
Total Expenses	4,946.21	1,174.33	623.15	6,120.53	4,057.20
Profit Before Tax	713.03	110.74	78.89	823.78	556.66
Tax Expenses					
Current Tax	179.46	27.87	19.85	207.33	140.70
Prior period tax adjustments	-	-	-	-	-
Deferred tax (credit)/ expense	(5.41)	0.79	(0.65)	(4.63)	(0.65)
Profit for the Year	538.99	82.08	59.69	621.07	416.61
Earnings per equity share of face value ₹ 10 each					
Basic / Diluted (in ₹)	6.70	1.02	0.75	7.72	5.22

On behalf of the Board of Directors
For Oneindig Technologies Limited

 Manoj Agrawal
 Managing Director
 DIN: 00282047


 Seema Agrawal
 Whole time Director
 DIN: 07434796


 Shubham Agarwal
 Chief Finance Officer


 Sunit Das
 Company Secretary
Place: New Delhi
Date: 26.08.2026

ONEINDIG TECHNOLOGIES LIMITED (Formerly known as Oneindig Technologies Private Limited)

Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009

CIN- U74999HR2016PLC066271

Statement of Assets and Liabilities as at March 31, 2026

(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
I. EQUITY & LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	804.42	804.42
(b) Reserves & Surplus	1,284.75	663.68
Total Shareholders' funds	2,089.17	1,468.10
(2) Non-Current Liabilities		
(a) Long-term borrowings	65.84	107.90
(b) Deferred tax Liabilities (Net)	-	1.01
(c) Long-term provisions	3.36	3.19
Total Non-Current Liabilities	69.21	112.09
(3) Current Liabilities		
(a) Short-term borrowings	2,311.79	571.75
(b) Trade payables		
(i) Dues of micro and small enterprises	202.94	508.02
(ii) Dues of other than micro and small enterprises	1,089.19	538.62
(c) Other current liabilities	26.56	149.14
(d) Short-term provisions	238.41	184.62
Total Current Liabilities	3,868.89	1,952.15
Total Equity and Liabilities	6,027.28	3,532.34
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	175.72	154.30
(ii) Intangible assets	7.01	7.02
(b) Non-Current Investments	2.09	1.53
(c) Deferred Tax Assets (Net)	3.62	-
(d) Long-Term Loans and Advances	0.50	65.03
(e) Other Non-current assets	300.41	289.75
Total Non-Current Assets	489.35	517.63
(2) Current assets		
(a) Inventories	1,863.90	1,396.72
(b) Trade receivables	2,886.16	1,112.63
(c) Cash & bank balances	636.07	141.91
(d) Short term loans and advances	89.14	223.28
(e) Other current assets	62.66	140.18
Total Current Assets	5,537.93	3,014.72
Total Assets	6,027.28	3,532.34

On behalf of the Board of Directors
For Oneindig Technologies Limited




Manoj Agrawal **Seema Agrawal**
 Managing Director Whole time Director
 DIN: 00282042 DIN: 007434796





Shubham Agrawal **Sumit Datta**
 Chief Finance Officer Company Secretary
Place: New Delhi
Date: 26.08.2026

ONEINDIG TECHNOLOGIES LIMITED (Formerly known as Oneindig Technologies Private Limited)

Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009

CIN: U74999HR2016PLC066271

Cash Flow Statement for the year ended March 31, 2026

(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
A. Cash Flow from Operating Activities		
Profit before tax	823.78	556.66
Adjustments: non-cash and non-operating items		
- Depreciation and amortization expenses	17.38	20.03
- Loss on sale of vehicle	-	2.52
- Provision for doubtful debts	13.05	12.23
- Interest expenses and other borrowing cost	244.94	106.85
- Interest income	(23.41)	(12.44)
- Gratuity Expense	0.31	3.20
Operating profit before working capital changes	1,076.06	689.04
- (Increase) / decrease in inventories	(407.18)	(566.54)
- (Increase) / decrease in trade receivables	(1,786.58)	(295.63)
- (Increase) / decrease in short-term loans & advances	134.14	82.20
- (Increase) / decrease in other current & non-current assets	19.85	18.48
- (Decrease) / increase in trade payables	245.50	198.98
- (Decrease) / increase in provisions	0.00	(2.04)
- (Decrease) / increase in other current liabilities	(122.58)	(13.58)
Cash generated / (used) in operations	(900.81)	110.91
Less: Tax Paid	153.66	66.69
Net cash generated / (used) in operating activities (A)	(1,054.47)	44.22
B. Cash Flow from Investing Activities		
Purchase of PPE & Intangible assets	(38.79)	(44.01)
Sale of PPE	-	25.26
Bank deposits (created) / matured	(415.74)	(269.49)
Loan (given) / received back	64.52	21.42
Purchase of Investments	(0.56)	(1.53)
Interest received	23.41	5.57
Net cash generated / (used) in investing activities (B)	(367.15)	(262.77)
C. Cash Flow from Financing Activities		
Proceeds from (repayment) of borrowings (net)	1,697.98	(128.30)
Proceeds from share issues (net of expenses)	-	228.76
Interest & other borrowing cost paid	(244.94)	(106.85)
Net cash generated / (used) in financing activities (C)	1,453.06	(6.39)
Net cash generated / (used) during the year	31.40	(224.94)
Cash & cash equivalents at the beginning of the year	43.44	268.38
Cash & cash equivalents at the end of the year	74.85	43.44
Cash & cash equivalents at the end of the year	74.85	43.44

Component of cash and cash equivalents

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Cash on hand	5.22	26.33
Balance with banks	69.63	17.10
Cash and cash equivalents at the end of year	74.85	43.44

On behalf of the Board of Directors
For Oneindig Technologies Limited

Manoj Agrawal
Managing Director
DIN: 00282047

Seema Agrawal
Whole Time Director
DIN: 00434796

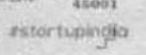
Shubham Agarwal
Chief Finance Officer

Sunil Datta
Company Secretary

Place: New Delhi
Date: 26.08.2026

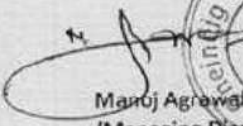
Notes on Financial Results

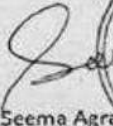
1. The above **Financial Results** for the half year and year ended March 31, 2026, have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meeting held on 26/08/2026.
2. These financial results of the company for the half year and year ended March 31, 2026 have been prepared in accordance with the **Accounting Standards prescribed under Section 133 of the Companies Act, 2013**, read with the **Companies (Accounting Standards) Rules, 2021 (as amended)**, and in terms of **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as applicable to entities listed on the **BSE SME Platform**.
3. As per the MCA notification dated February 16, 2015, companies whose shares are listed on the SME Exchange, as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of Ind AS.
4. The Company is engaged in a single business segment as per the definition under Accounting Standard (AS) 17 — Segment Reporting. Accordingly, separate segmental information has not been presented.
5. The Company successfully completed its **Initial Public Offer (IPO)** of fresh equity shares **28,80,000 equity shares** of face value **₹10** each at a premium of **₹86** per share, aggregating to **₹27,64,80,000.00**. The issue was fully subscribed and the shares were **allotted on 04th August 2026**. Accordingly, the financial results for the half year and year ended on March 31, 2026 have been prepared in accordance with SEBI (LODR) Regulation, 2015.
6. The audited financial results for the half year ended March 31, 2026 are the balancing figures between the audited financial figures of the full financial year ended March 31, 2026 and the unaudited financial results for the half year ended September 30, 2025, being the first financial results of the Company post listing.
7. Figures for the half year ended March 31, 2026 and March 31, 2025 represent the difference between the audited figures in respect of full financial year and the unaudited figures of six months ended September 30, 2025 and September 30, 2024 respectively.
8. The company has received an amount of INR 2,764.80 Lakh, being proceeds from fresh issue of equity shares. The proceeds of the Initial Public Offer (IPO), as disclosed in the Prospectus, are in the process of utilisation towards the capital requirement of the Company as stated in the objects of the IPO.



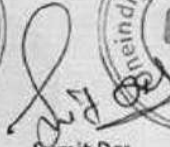
9. The figures of the corresponding previous periods have been regrouped/reclassified wherever necessary, to make them comparable.

For & On Behalf of the Board of Directors of
Oneindig Technologies Limited


Manoj Agrawal
(Managing Director)
DIN: 00282047


Seema Agrawal
(Whole Time Director)
DIN: 07434796


CA Shubham Agarwal
Chief Financial Officer


Sumit Das
Company Secretary

Dated: 26.08.2026
Place: New Delhi

Raj Gupta & Co

CHARTERED ACCOUNTANTS

Website : www.caraigupta.com

Email: rgc.delhi1@gmail.com

Address: 5342 Gali No 68,
Reghar Pura, Ground Floor,
Karol Bagh Central Delhi,
New Delhi, 110005

Independent Auditor's Report on Half Yearly and Year to Date Audited Consolidated Financial Results of the Oneindig Technologies Limited Pursuant to Regulations 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To

The Board of Directors of

Oneindig Technologies Limited (formerly known as Oneindig Technologies Private Limited)

Report on the Audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying statement of half yearly and yearly consolidated financial results of Oneindig Technologies Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

The Statement also includes the consolidated financial results for the half year ended 31 March 2026 being the balancing figures between the audited consolidated financial figures of the full financial year ended March 31, 2026 and the unaudited consolidated financial results for the half year ended 30 September 2025 being the first financial results of the Company post listing.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of Standalone Financial Statements of the other auditors of the subsidiaries referred to in the Other Matters paragraph below, the Consolidated Financial Results:

- (a) includes the financial results of the following entities:
 - Oneindig Jodhpur Solar Private Limited (Subsidiary)
 - Ziya Solar Energies Four Private Limited (Subsidiary)
 - Ziya Solar Energies Three Private Limited (Subsidiary)
- (b) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended; and
- (c) gives a true and fair view in conformity with the recognition and measurement principles laid down in Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and other financial information of the Group for the half year ended and year ended March 31, 2026.

Basis for Opinion on the Audited Consolidated Financial Results

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for year ended March 31, 2026 under the provisions of Companies Act ("the Act") and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI Code of Ethics. We believe that the audit evidence obtained by us in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



Raj Gupta & Co

CHARTERED ACCOUNTANTS

Website : www.carajgupta.com

Email: rgc.delhi1@gmail.com

Address: 5342 Gali No 68,
Reghar Pura, Ground Floor,
Karol Bagh Central Delhi,
New Delhi, 110005

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of Consolidated Financial Statements for the year ended March 31, 2026. The Holding Company's Board of Directors are responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the consolidated net profit and other financial information of the Group in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.

The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of Financial Results. Further, in terms of the provisions of the Act, the respective management and Board of Directors of the companies included in the Group are responsible for 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 Consolidated 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 the consolidated financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the statement, the respective management and Board of Directors of the companies included in the group are responsible for assessing the ability of the group 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Respective Board of Directors of the Companies included in the consolidated financial results are responsible for overseeing the financial reporting process of the group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the statements.

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

- Identify and assess the risks of material misstatement of the statements, 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls



Raj Gupta & Co

CHARTERED ACCOUNTANTS

Website : www.carajgupta.com

Email: rgc.delhi1@gmail.com

Address: 5342 Gali No 68,
Reghar Pura, Ground Floor,
Karol Bagh Central Delhi,
New Delhi.110005

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the respective Board of Directors.
- Conclude on the appropriateness of the respective Board of Directors' 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 ability of the Group and its associate to continue as a going concern. We did not identify any material uncertainty related to events or conditions that may cast significant doubt on the Group's or its associate's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents 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 and its associate to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors.

We communicate with those charged with governance of the Holding and its subsidiaries if any included in the Consolidated Financial Results of which we are 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India (SEBI) under Regulations 33(8) of the Listing Regulations as amended, to the extent applicable.

Other Matters

The Consolidated Financial Results includes the audited standalone financial statements of the subsidiaries and audited standalone financial statements reflect total assets, total revenue, Holding share of net profit and net cash flow for the year ended March 31, 2026 as given below:

S.No.	Name of Subsidiary	As at March 31, 2026	For the Year ended March 31, 2026		
		Total Assets (Rs. In Lakhs)	Total Revenue (Rs. In Lakhs)	Net Cash flow (Rs. In Lakhs)	Share of Net Profit (Rs. In Lakhs)
1	Oneindig Jodhpur Solar Private Limited	0.99	0.00	0.00	0.31
2	Ziya Solar Energies Four Private Limited	1,201.50	88.56	3.14	(12.64)
3	Ziya Solar Energies Three Private Limited	1,143.64	97.63	3.54	0.37



Raj Gupta & Co

CHARTERED ACCOUNTANTS

Website : www.carajgupta.com

Email: rgc.delhi1@gmail.com

Address: 5342 Gali No 68,
Reghar Pura, Ground Floor,
Karol Bagh Central Delhi,
New Delhi, 110005

The audited consolidated financial results include the result of half year ended March 31, 2026 are the balancing figures between the audited consolidated financial figures of the full financial year ended March 31, 2026 and the unaudited consolidated financial results for the half year ended September 30, 2025, being the first financial results of the Company post listing.

Figures for the previous periods/year have been regrouped, restated and/or reclassified whenever considered necessary to make them comparable to the current periods.

Our Opinion on the audit of Consolidated Financial Results for the year ended March 31, 2026 is not modified in respect of these matters.

For Raj Gupta & Co.

Chartered Accountants

Firm Registration No. 000203N



Geetanjali Nagpal

Partner

Membership No. 532274

UDIN: 26532274 DMEPTA7526



Place: New Delhi

Date: 26 August 2026

ONEINDIG TECHNOLOGIES LIMITED (Formerly known as Oneindig Technologies Private Limited)

Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009

CIN: U74999HR2016PLC066271

Consolidated Statement of Financial Results for the Year ended March 31, 2026

(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Note	Half Year ended			Year Ended	
		Audited March 31, 2026	Unaudited September 30, 2025	Unaudited March 31, 2025	Audited March 31, 2026	Audited March 31, 2025
INCOME						
Revenue from operations	18	5,822.25	1,284.85	689.84	7,107.10	4,601.42
Other Income	19	23.18	0.23	12.20	23.41	17.44
Total Income		5,845.44	1,285.07	702.04	7,130.51	4,618.86
EXPENSES						
Purchase of Stock-in-Trade	20	4,249.03	1,285.08	417.15	5,534.11	4,093.46
Changes in inventories of Stock-in-Trade	21	177.25	(644.43)	(78.72)	(467.38)	(566.54)
Operating Expenses	22	145.50	244.38	86.76	389.88	147.53
Employee Benefit Expenses	23	121.13	102.22	63.48	223.35	133.69
Finance Cost	24	198.88	108.06	52.83	306.94	122.57
Depreciation & Amortization Expenses	25	59.79	8.20	13.91	68.00	20.03
Other Expenses	26	115.59	71.13	67.86	186.71	106.58
Total Expenses		5,067.16	1,174.63	623.27	6,241.80	4,057.31
Profit Before Tax		778.27	110.44	78.77	888.71	556.55
Tax Expenses	27					
Current Tax		179.46	27.87	19.83	207.33	140.67
Prior period tax adjustments					-	-
Deferred tax expense / (credit)		72.55	0.79	(0.65)	73.33	(0.65)
Profit for the Year		526.27	81.78	59.60	608.05	416.53
Profit Attributable to Minority Interest		(0.30)	(0.15)	0.06	(0.45)	0.06
Profit Attributable to Shareholders		526.57	81.93	59.54	608.50	416.47
Earnings per equity share of face value ₹ 10 each						
Basic / Diluted (in ₹)	28	6.54	1.02	0.75	7.56	5.22

On behalf of the Board of Directors
For Oneindig Technologies LimitedManoj Agrawal
Managing Director
DIN: 00235047Seema Agrawal
Whole time Director
DIN: 07434758Shubham Agrawal
Chief Financial OfficerSumit Das
Company Secretary
A44223Place: New Delhi
Date: 26.08.2026

ONEINDIG TECHNOLOGIES LIMITED (Formerly known as Oneindig Technologies Private Limited)

Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009

CIN- U74999HR2016PLC066271

Consolidated Statement of Assets and Liabilities as at March 31, 2026

(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
I. EQUITY & LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	804.42	804.42
(b) Reserves & Surplus	1,272.04	663.54
(c) Minority Interest	1.08	1.53
Total Shareholders' funds	2,077.54	1,469.49
(2) Non-current Liabilities		
(a) Long-term borrowings	2,329.76	107.90
(b) Deferred tax Liabilities (Net)	77.96	1.01
(c) Long-term provisions	3.36	3.19
Total Non-current Liabilities	2,411.08	112.09
(3) Current Liabilities		
(a) Short-term borrowings	2,301.79	588.43
(b) Trade payables		
(i) Dues of micro and small enterprises	202.95	508.02
(ii) Dues of other than micro and small enterprises	1,091.39	538.62
(c) Other current liabilities	40.44	151.59
(d) Short-term provisions	234.65	184.59
Total Current Liabilities	3,871.22	1,971.24
Total Equity and Liabilities	8,359.84	3,552.83
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	2,367.46	154.30
(ii) Intangible assets	7.01	7.02
(b) Non-Current Investments	0.56	-
(c) Deferred Tax Assets (Net)	3.62	-
(d) Long-Term Loans and Advances	-	65.03
(e) Other Non-current assets	300.41	289.75
Total Non-current Assets	2,679.06	516.10
(2) Current assets		
(a) Inventories	1,863.90	1,396.72
(b) Trade receivables	2,989.60	1,112.63
(c) Cash & bank balances	645.16	144.33
(d) Short term loans and advances	90.31	225.29
(e) Other current assets	91.81	157.75
Total Non-current Assets	5,680.78	3,036.72
Total Assets	8,359.84	3,552.83

On behalf of the Board of Directors
For Oneindig Technologies LimitedManoj Agrawal
Managing Director
DIN: 00282047Seema Agrawal
Whole time Director
DIN: 00434796Shubham Agarwal
Chief Finance OfficerSumit Das
Company SecretaryPlace: New Delhi
Date: 26.08.2026

ONEINDIG TECHNOLOGIES LIMITED (Formerly known as Oneindig Technologies Private Limited)

Regd. Office: V-503, Anam Vihar, Surajkund, Faridabad, Haryana - 121009

CIN: U74999HR2016PLC066271

Consolidated Cash Flow Statement

(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
A. Cash Flow from Operating Activities		
Profit before tax	888.71	556.55
Adjustments: non-cash and non-operating items		
- Depreciation and amortization expenses	68.00	20.03
- Loss on sale of vehicle	-	2.52
- Provision for doubtful debts	13.05	12.23
- Interest expenses and other borrowing cost	244.94	106.85
- Interest income	(23.41)	(12.44)
- Gratuity Expense	0.31	3.20
- Minority Interest	-	1.47
Operating profit before working capital changes	1,191.61	699.40
- (Increase) / decrease in inventories	(467.18)	(566.54)
- (Increase) / decrease in trade receivables	(1,890.02)	(295.63)
- (Increase) / decrease in short-term loans & advances	134.98	80.18
- (Increase) / decrease in other current & non-current assets	8.27	0.90
- (Decrease) / increase in trade payables	247.70	198.98
- (Decrease) / increase in provisions	0.00	(2.04)
- (Decrease) / increase in other current liabilities	(111.18)	(11.14)
Cash generated / (used) in operations	(885.82)	95.11
Less: Tax Paid	157.39	66.69
Net cash generated / (used) in operating activities (A)	(1,043.21)	28.42
B. Cash Flow from Investing Activities		
Purchase of PPE & Intangible assets	(2,281.10)	(44.01)
Sale of PPE	-	25.26
Bank deposits (created) / matured	(415.74)	(269.49)
Loan (given) / received back	65.02	21.42
Purchase of investments	(0.56)	-
Interest received	23.41	5.57
Net cash generated / (used) in investing activities (B)	(2,608.97)	(261.24)
C. Cash Flow from Financing Activities		
Proceeds from (repayment) of borrowings (net)	3,935.22	(111.62)
Proceeds from share issues (net of expenses)	-	228.76
Interest & other borrowing cost paid	(244.94)	(106.85)
Net cash generated / (used) in financing activities (C)	3,690.28	10.29
Net cash generated / (used) during the year	38.10	(222.51)
Cash & cash equivalents at the beginning of the year	45.86	268.38
Cash & cash equivalents at the end of the year	83.96	45.86
Cash & cash equivalents at the end of the year (note 15)	83.96	45.86

Component of cash and cash equivalents

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Cash on hand	10.00	26.33
Balance with banks	73.95	19.53
Cash and cash equivalents at the end of year	83.96	45.86

On behalf of the Board of Directors
For Oneindig Technologies Limited

Manoj Agrawal
Managing Director
DIN: 0224043

Seema Agrawal
Whole-time Director
DIN: 02434796

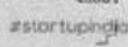
Shubham Agarwal
Chief Financial Officer

Sandeep Singh
Company Secretary

Place: New Delhi
Date: 26.08.2026

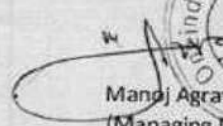
Notes on Financial Results

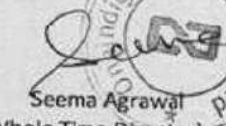
1. The above **Consolidated Financial Results** for the half year and year ended March 31, 2026, have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meeting held on 26/08/2026.
2. These consolidated financial results of the company for the half year and year ended March 31, 2026 have been prepared in accordance with the **Accounting Standards** prescribed under **Section 133** of the **Companies Act, 2013**, read with the **Companies (Accounting Standards) Rules, 2021 (as amended)**, and in terms of **Regulation 33** of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as applicable to entities listed on the **BSE SME Platform**.
3. As per the MCA notification dated February 16, 2015, companies whose shares are listed on the SME Exchange, as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of Ind AS.
4. The Company is engaged in a single business segment as per the definition under Accounting Standard (AS) 17 — Segment Reporting. Accordingly, separate segmental information has not been presented.
5. The Company successfully completed its **Initial Public Offer (IPO)** of fresh equity shares **28,80,000 equity shares** of face value **₹10** each at a premium of **₹86** per share, aggregating to **₹27,64,80,000.00**. The issue was fully subscribed and the shares were **allotted on 04th August 2026**. Accordingly, the financial results for the half year and year ended on March 31, 2026 have been prepared in accordance with SEBI (LODR) Regulation, 2015.
6. The audited consolidated financial results for the half year ended March 31, 2026 are the balancing figures between the audited consolidated financial figures of the full financial year ended March 31, 2026 and the unaudited consolidated financial results for the half year ended September 30, 2025, being the first financial results of the Company post listing.
7. Figures for the half year ended March 31, 2026 and March 31, 2025 represent the difference between the consolidated audited figures in respect of full financial year and the consolidated unaudited figures of six months ended September 30, 2025 and September 30, 2024 respectively.
8. The company has received an amount of **INR 2,764.80 Lakh**, being proceeds from fresh issue of equity shares. The proceeds of the Initial Public Offer (IPO), as disclosed in the Prospectus, are in the process of utilisation towards the capital requirement of the Company as stated in the objects of the IPO.



9. The figures of the corresponding previous periods have been regrouped/reclassified wherever necessary, to make them comparable.

For & On Behalf of the Board of Directors of
Oneindig Technologies Limited


Manoj Agrawal
(Managing Director)
DIN: 00282047


Seema Agrawal
(Whole Time Director)
DIN: 07434796


CA Shubham Agarwal
Chief Financial Officer


Sumit Das
Company Secretary

Dated: 26.08.2026
Place: New Delhi