Date: November 13, 2026

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Scrip Code: 544979
Trading Symbol: EIMS
ISIN: INE0YUW01020

Subject: Consolidated and Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2026.

Dear Sir/Madam,

In supersession of our earlier intimation filed pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the revised Unaudited Financial Results (Consolidated and Standalone) for the half year ended September 30, 2026, along with the Independent Auditor's Review Report thereon.

It is hereby clarified that, in the initial filing, the comparative periods in the Statement of Profit and loss and Statement of Cash Flow of the Consolidated Financial Results were inadvertently stated as September 30, 2026, September 30, 2026 and September 30, 2026, instead of September 30, 2026, September 30, 2025 and March 31, 2026, respectively.

The revised filing is being made solely to rectify the aforesaid inadvertent error. We confirm that there are no other changes to the Financial Results.

The said Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

The meeting of the Board of Directors commenced at 4:30 p.m. (IST) and concluded at 5:18 p.m. (IST). This will also be hosted on the Company's website, at https://everestims.com/investor-relationship.html.

This is for your information and records.

Yours faithfully,
For EverestIMS Technologies Limited
SRIDHARAN S YADAV
Digitally signed by SRIDHARAN S YADAV
Date: 2026.11.13 18:50:30 +05'30'

Sridharan S Yadav
Company Secretary and Compliance Officer
Mem. No.: A74095

Encl: as above

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

Independent Auditor's Review Report on Consolidated Unaudited Half-Yearly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors
EverestIMS Technologies Limited
CIN: U72900KA2017PLC102256

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **EverestIMS Technologies Limited ("the Holding Company")** and its **wholly owned subsidiary, Infraon Corp, USA** (the Holding Company and its subsidiary together referred to as "**the Group**"), for the half year ended 30th September 2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of 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 (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 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the unaudited interim financial results of the **wholly owned subsidiary, Infraon Corp, USA**, whose financial results have been reviewed by its independent auditor.

5. Based on our review conducted as stated above, and based on the consideration of the review report of the independent auditor of the wholly owned subsidiary referred to in the Other Matters paragraph below, nothing has come to our attention that causes us to believe that the accompanying statement of Consolidated Unaudited Financial Results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Accounting Standards (AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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.

Other matters

The accompanying Statement includes the unaudited interim financial results and other financial information of the wholly owned subsidiary, Infraon Corp, USA, located outside India, whose unaudited interim financial results reflect total assets of ₹63.39 lakhs as at 30th September 2026, total revenue of ₹16.55 lakhs and total net profit after tax of ₹3.28 lakhs for the period from 1st April 2026 to 30th September 2026, as considered in the Statement.

The financial results of the aforesaid subsidiary have been reviewed by its independent auditor, whose review report has been furnished to us by the Management. The Management of the Holding Company has converted the financial results of the subsidiary from accounting principles generally accepted in its country of incorporation to accounting principles generally accepted in India.

Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the aforesaid subsidiary, is based on the review report of its independent auditor and the conversion adjustments prepared by the Management of the Holding Company and reviewed by us. Our conclusion is not modified in respect of this matter.

For CGSS & Associates LLP
Chartered Accountants
FRN: S200053



CA B Chinnappa
(Partner)
M. No.204458
UDIN: 26204458YGYSGC2264
Place: Bangalore
Date: November 13, 2026

EverestIMS Technologies Limited
(Formerly known as "EverestIMS Technologies Private Limited")
No. 759, Sree Gururaya Mansion, South Wing, 8th Main, J.P. Nagar, III Phase, Bengaluru, Karnataka, 560078
CIN: U72900KA2017PLC102256

CONSOLIDATED BALANCE SHEET

ANNEXURE - I
(₹ In Lakhs)

Sr. No.	Particulars	As at September 30, 2026 (Un-Audited)	As at September 30, 2025 (Un-Audited)	As at March 31, 2026 (Audited)
	EQUITY AND LIABILITIES			
1)	**Shareholders Funds**			
	a. Share Capital	1,704.46	1,704.46	1,704.46
	b. Reserves & Surplus	4,623.39	3,327.96	4,366.55
2)	**Minority Interest**			
3)	**Non - Current Liabilities**			
	a. Deferred Tax Liabilities (Net)	298.46	218.00	250.46
	b. Long-term Provisions	382.15	311.49	347.13
4)	**Current Liabilities**			
	a. Trade Payables			
	- Due to Micro and Small Enterprises	434.77	21.00	644.56
	- Due to Others	75.55	41.32	52.09
	b. Other Current Liabilities	985.71	718.68	1,602.46
	c. Short Term Provisions	308.58	344.93	71.41
	TOTAL	**8,813.07**	**6,687.84**	**9,039.12**
	ASSETS			
1)	**Non Current Assets**			
	a. Property, Plant & Equipment and Intangible Assets			
	- Property, Plant & Equipment	198.91	205.72	187.75
	- Intangible Assets	1,583.41	1,221.79	1,431.01
	-Software Inhouse WIP	70.25	-	-
	b. Other Non-current assets	186.25	1,202.32	766.51
2)	**Current Assets**			
	a. Current Investments	6.00	75.86	75.86
	b. Trade Receivables	5,830.20	2,551.83	5,196.20
	c. Cash and Bank Balances	247.39	328.37	765.14
	d. Short term loan and advances	169.13	124.59	113.47
	e. Other current assets	521.53	977.36	503.18
	TOTAL	**8,813.07**	**6,687.84**	**9,039.12**

See accompanying notes forming part of the Unaudited Interim Financial Statements

For and on behalf of the Board of Directors of EverestIMS Technologies Limited CIN: U72900KA2017PLC102256

EverestIMS Technologies Ltd

SUDHAKAR ARUCHAMY
Chairman and Whole Time Director
DIN - 10806958
Place : BENGALURU
Date : November 13,2026

EverestIMS Technologies Limited
(Formerly known as "EverestIMS Technologies Private Limited")
No. 759, Sree Gururaya Mansion, South Wing, 8th Main, J.P. Nagar, III Phase, Bengaluru, Karnataka, 560078
CIN: U72900KA2017PLC102256

CONSOLIDATED STATEMENT OF PROFIT AND LOSS **ANNEXURE - II**

(₹ in lakhs except per equity share data)

Sr. No.	Particulars	For the half-year ended September 30, 2026 (Un-Audited)	For the half-year ended September 30, 2025 (Un-Audited)	For the year ended March 31, 2026 (Audited)
A	**INCOME**			
	Revenue from Operations	2,769.77	2,348.61	6,512.39
	Other Income	30.90	37.58	73.78
	Total Income (A)	**2,800.67**	**2,386.19**	**6,586.17**
B	**EXPENDITURE**			
	Direct Operating Expenses	362.24	204.32	862.44
	Employee Benefit Expenses	1,153.69	961.90	2,204.25
	Finance costs	6.39	1.94	1.94
	Depreciation and Amortization Expenses	302.50	250.21	570.28
	Other Expenses	621.21	598.39	1,183.64
	Total Expenses (B)	**2,446.03**	**2,016.76**	**4,822.55**
C	**Profit before tax (A-B)**	**354.64**	**369.43**	**1,763.62**
D	**Tax Expense:**			
	(i) Current tax	50.17	45.96	371.05
	(ii) Deferred tax expenses/(credit)	48.00	45.07	77.53
	(iii) Short /(excess) earlier years tax	-	(4.62)	(3.62)
	Total Tax Expenses (D)	**98.17**	**86.41**	**444.96**
E	**Profit for the year before minority interest (C-D)**	**256.47**	**283.02**	**1,318.66**
F	**Minority interest**	-		-
G	**PROFIT / (LOSS) FOR THE HALF-YEAR/ YEAR**	**256.47**	**283.02**	**1,318.66**
H	**Earnings per share:**			
	i. Basic	**1.50**	**1.66**	**7.74**
	ii. Diluted	**1.50**	**1.66**	**7.74**

See accompanying notes forming part of the Unaudited Interim Financial Statements

For and on behalf of the Board of Directors of EverestIMS Technologies Limited CIN: U72900KA2017PLC102256

EverestIMS Technologies Ltd

SUDHAKAR ARUCHAMY
Chairman and Whole Time Director
DIN - 10806958
Place : BENGALURU
Date : November 13,2026

EverestIMS Technologies Limited
(Formerly known as "EverestIMS Technologies Private Limited")
No. 759, Sree Gururaya Mansion, South Wing, 8th Main, J.P. Nagar, III Phase, Bengaluru, Karnataka, 560078
CIN: U72900KA2017PLC102256

ANNEXURE - III

Consolidated Statement of cash flow

(₹ in lakhs)

Particulars	For the half-year ended September 30, 2026 (Un-Audited)	For the half-year ended September 30, 2025 (Un-Audited)	For the year ended March 31, 2026 (Audited)
Cash flow from operating activities			
Net Profit before tax as per Statement of Profit and Loss	354.64	369.43	1,763.62
Adjustments for:			
Finance Cost	6.39	1.94	1.94
Provision/(Reversal) of Gratuity	12.78	(19.12)	79.22
Provision/(Reversal) of Leave Encashment	4.76	24.02	18.50
Interest Income	(0.23)	(37.57)	(73.75)
(Profit)/Loss on Redemption of Mutual Funds	(30.16)	-	-
Depreciation and Amortization Expense	302.50	250.21	570.28
Loss On Write Off Fixed Asset	-	-	3.18
Operating Profit Before Working Capital Changes	**650.68**	**588.91**	**2,362.99**
Adjusted for (Increase)/Decrease in operating assets			
Trade Receivables	(634.00)	1,103.96	(1,540.40)
Loan and advances	(55.66)	(35.50)	(24.38)
Other Non-current Assets	580.26	11.39	447.21
Other Current Assets (Including other bank balances - ₹12.16 lakhs represents fixed deposits,balances not qualifying as cash equivalents)	478.01	(909.27)	(717.33)
Adjusted for Increase/(Decrease) in operating liabilities:			
Trade Payables	(186.33)	8.92	643.26
Other Current Liabilities & Provisions	(362.10)	(436.82)	118.10
Cash Generated From Operations Before Extra-Ordinary Items	**470.86**	**331.59**	**1,289.45**
Net Income Tax (paid)/ refunded	(50.15)	(45.96)	(372.91)
Short /excess earlier years tax	-	4.62	3.62
Net Cash Flow from/(used in) Operating Activities: (A)	**420.71**	**290.25**	**920.16**
Cash Flow from Investing Activities:			
Purchase of property, plant & equipment and intangible assets (Software Inhouse)	(466.07)	(434.93)	(949.47)
Software Inhouse work in progress	(70.25)	-	-
Sale of Investment in Mutual Fund	100.02	-	-
Interest Income Received	0.23	37.57	73.75
Net Cash Flow from/(used in) Investing Activities: (B)	**(436.07)**	**(397.36)**	**(875.72)**
Cash flows from financing activities			
Proceeds from Issue of Equity Shares			
Finance Cost	(6.39)	(1.94)	(1.94)
Net Cash Flow from/(used in) Financing Activities (C)	**(6.39)**	**(1.94)**	**(1.94)**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	**(21.75)**	**(109.05)**	**42.50**
Cash and cash equivalents at the beginning of half-year/year	256.61	210.62	210.62
Effect of exchange difference on translation of foreign currency	0.37	0.53	3.48
Cash and cash equivalents at end of half-year/year	**235.23**	**102.11**	**256.61**
Components of Cash & Cash Equivalents			
Cash in Hand at the End of half-year/year	**0.02**	**0.02**	**0.02**
Bank Balance at the End of half-year/year	**235.21**	**102.09**	**256.59**
Cash and cash equivalents at end of half-year/ year	**235.23**	**102.11**	**256.61**

For and on behalf of the Board of Directors of EverestIMS Technologies Limited CIN: U72900KA2017PLC102256

EverestIMS Technologies Ltd

SUDHAKAR ARUCHAMY
Chairman and Whole Time Director
DIN - 10806958
Place : BENGALURU
Date : November 13,2026

Notes to Unaudited Financial Results for the Half Year ended on September 30, 2026

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the company at their respective meetings held on November 13, 2026.

2. These financial results have been prepared in accordance with the Companies Accounting Standards (AS) as notified by the Ministry of Corporate Affairs (MCA) and prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting practices and policies to the extent applicable.

3. The Statutory Auditors of the Company have audited the financial results for the financial year ended March 31, 2026, and expressed an unmodified opinion thereon. They have also carried out a limited review of the financial results for the half year ended September 30, 2026, and the Limited Review Report does not contain any modified conclusion.

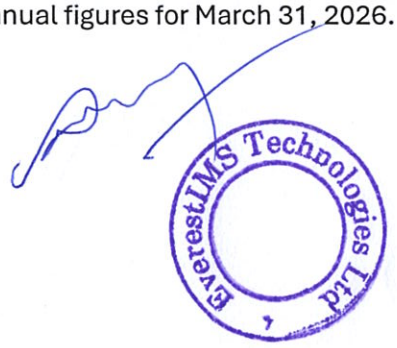
4. Pursuant to provision to sub-rule (1) of Rule 4 of The Companies (Indian Accounting Standards) Rules, 2015, companies whose securities are listed on SME exchange as referred to in SEBI (Issue of Capital and Disclosure Requirements) Regulations 2018, are exempted from the compulsory requirement of adoption of Ind AS.

5. The company is engaged in the Information Technology related software product engineering, developing and selling software products, solutions and computer hardware products and software services including custom software development, software maintenance on our own software products.

6. The share transfer to Kedia Securities Pvt Ltd. was completed on 16 September 2026, involving a total of 850,010 shares. There were no further changes in the shareholding as of 30 September 2026. The company's total paid-up share capital comprised 1,70,44,578 equity shares of ₹10 each.

7. The Company issued 45,93,600 fresh equity shares of face value Rs 10 each at a premium of Rs 75 per share, aggregating to Rs. 39.05 crores through its Initial Public Offering (IPO). The issue was fully subscribed and the shares were listed on the BSE SME platform on 08th October 2026, subsequent to the reporting period.

8. The second half-year figures for FY 2025-26 are derived by deducting the published half-year figures for September 30, 2025, from the audited annual figures for March 31, 2026.



INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

Independent Auditor's Review Report on Standalone Unaudited Half-Yearly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors
EverestIMS Technologies Limited
CIN: U72900KA2017PLC102256

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of EverestIMS Technologies Limited ("the Company") for the half year ended 30th September 2026 ("the Statement"), 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").

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards 25 "Interim Financial Reporting" (AS 25), prescribed under section 133 of the Companies Act, 2013 as amended (the "Act"), read with the relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations"). Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review :

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 statement is free of material misstatement. 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.

CGSS & ASSOCIATES LLP FRN: S200053 Bengaluru

Conclusion

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Standalone Unaudited Financial Results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid accounting standards ('AS') specified under section 133 of the companies act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in compliance with the 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.

For CGSS & Associates LLP
Chartered Accountants
FRN: S200053



CA B Chinnappa
(Partner)
M. No.204458
UDIN: 26204458XWFFJT8929
Place: Bangalore
Date: November 13, 2026

EverestIMS Technologies Limited
(Formerly known as "EverestIMS Technologies Private Limited")
No. 759, Sree Gururaya Mansion, South Wing, 8th Main, J.P. Nagar, III Phase, Bengaluru, Karnataka, 560078
CIN: U72900KA2017PLC102256

STANDALONE BALANCE SHEET

ANNEXURE - I
(₹ In Lakhs)

Sr. No.	Particulars	As at September 30, 2026 (Un-Audited)	As at September 30, 2025 (Un-Audited)	As at March 31, 2026 (Audited)
	EQUITY AND LIABILITIES			
1)	**Shareholders Funds**			
	a. Share Capital	1,704.46	1,704.46	1,704.46
	b. Reserves & Surplus	4,584.40	3,323.82	4,331.21
2)	**Non - Current Liabilities**			
	a. Deferred Tax Liabilities (Net)	298.46	217.99	250.46
	b. Long-term Provisions	382.14	311.49	347.13
3)	**Current Liabilities**			
	a. Trade Payables			
	- Due to Micro and Small Enterprises	434.77	21.01	644.56
	- Due to Others	65.04	30.06	42.94
	b. Other Current liabilities	974.13	697.15	1,593.76
	c. Short Term Provisions	308.58	335.90	67.20
	TOTAL	**8,751.98**	**6,641.88**	**8,981.72**
	ASSETS			
1)	**Non Current Assets**			
	a. Property, Plant & Equipment and Intangible Assets			
	- Property, Plant & Equipment	198.91	205.69	187.75
	- Intangible Assets	1,583.41	1,221.78	1,431.01
	-Software Inhouse WIP	70.25	-	-
	b. Non-Current Investments	1.10	1.10	1.10
	c. Other Non-Current Assets	186.25	1,202.32	766.51
2)	**Current Assets**			
	a. Current Investments	6.00	75.86	75.86
	b. Trade Receivables	5,808.30	2,549.06	5,186.12
	c. Cash and Bank Balances	211.09	298.47	722.69
	d. Short term loan and advances	165.15	110.25	107.50
	e. Other current assets	521.52	977.35	503.18
	TOTAL	**8,751.98**	**6,641.88**	**8,981.72**

See accompanying notes forming part of the Unaudited Interim Financial Statements

For and on behalf of the Board of Directors of
EverestIMS Technologies Limited
CIN: U72900KA2017PLC102256

EverestIMS Technologies Ltd

SUDHAKAR ARUCHAMY
Chairman and Whole Time Director
DIN - 10806958
Place : BENGALURU
Date : November 13,2026

EverestIMS Technologies Limited
(Formerly known as "EverestIMS Technologies Private Limited")
No. 759, Sree Gururaya Mansion, South Wing, 8th Main, J.P. Nagar, III Phase, Bengaluru, Karnataka, 560078
CIN: U72900KA2017PLC102256

STANDALONE STATEMENT OF PROFIT AND LOSS

ANNEXURE - II

(₹ in lakhs except per equity share data)

Sr. No.	Particulars	For the half-year ended September 30, 2026 (Un-Audited)	For the half-year ended September 30, 2025 (Un-Audited)	For the year ended March 31, 2026 (Audited)
A	**INCOME**			
	Revenue from Operations	2,755.39	2,341.53	6,468.07
	Other Income	30.90	37.58	73.78
	Total Income (A)	**2,786.29**	**2,379.11**	**6,541.85**
B	**EXPENDITURE**			
	Direct Operating Expenses	362.24	204.08	862.19
	Employee Benefits Expenses	1,153.69	961.90	2,204.25
	Finance costs	6.39	1.94	1.94
	Depreciation and Amortization Expenses	302.50	250.21	570.28
	Other Expenses	610.69	573.54	1,151.66
	Total Expenses (B)	**2,435.51**	**1,991.67**	**4,790.32**
C	**Profit before tax (A-B)**	**350.78**	**387.44**	**1,751.53**
D	**Tax Expense:**			
	(i) Current tax	49.59	45.96	369.20
	(ii) Deferred tax expenses/(credit)	48.00	45.07	77.53
	(iii) Short /excess earlier period/year tax	-	(4.62)	(3.62)
	Total Tax Expenses (D)	**97.59**	**86.41**	**443.11**
E	**Profit for the half-year/year (C-D)**	**253.19**	**301.03**	**1,308.42**
F	**Earnings per share:**			
	i. Basic	**1.49**	**1.77**	**7.68**
	ii. Diluted	**1.49**	**1.77**	**7.68**

See accompanying notes forming part of the Unaudited Interim Financial Statements

For and on behalf of the Board of Directors of
EverestIMS Technologies Limited

SUDHAKAR ARUCHAMY
Chairman and Whole Time Director
DIN - 10806958
Place : BENGALURU
Date : November 13,2026

EverestIMS Technologies Ltd

EverestIMS Technologies Limited
(Formerly known as "EverestIMS Technologies Private Limited")
No. 759, Sree Gururaya Mansion, South Wing, 8th Main, J.P. Nagar, III Phase, Bengaluru, Karnataka, 560078
CIN: U72900KA2017PLC102256

ANNEXURE - III

Standalone Statement of cash flow

(₹ in lakhs)

Particulars	For the half-year ended September 30, 2026 (Un-Audited)	For the half-year ended September 30, 2025 (Un-Audited)	For the year ended March 31, 2026 (Audited)
Cash flow from operating activities			
Net Profit before tax as per Statement of Profit and Loss	350.78	387.44	1,751.53
Adjustments for:			
Finance Cost	6.39	1.94	1.94
Unrealised Loss/(Gain) on foreign exchange	-	-	-
Provision/(Reversal) of Gratuity	12.78	(19.12)	79.22
Provision/(Reversal) of Leave Encashment	4.76	24.02	18.50
Interest Income	(0.23)	(37.57)	(73.75)
(Profit)/Loss on Redemption of Mutual Funds	(30.16)	-	-
Depreciation and Amortisation Expenses	302.50	250.21	570.28
Loss On Write Off Fixed Asset	-	-	3.18
Operating Profit Before Working Capital Changes	**646.82**	**606.92**	**2,350.90**
Adjusted for (Increase)/Decrease in operating assets			
Trade Receivables	(622.18)	1,106.37	(1,530.69)
Loan and advances	(57.65)	(30.98)	(28.23)
(Including other bank balances - ₹12.16 lakhs represents	1,058.29	(897.84)	(270.13)
Adjusted for Increase/(Decrease) in operating liabilities:			
Trade Payables	(187.69)	1.91	638.34
Other Current Liabilities & Provisions	(360.78)	(445.54)	125.19
Cash Generated From Operations Before Extra-Ordinary Items	**476.81**	**340.84**	**1,285.38**
Net Income Tax (paid)/ refunded	(49.58)	(45.97)	(369.20)
Short /excess earlier years tax	-	4.62	3.62
Net Cash flow from operating activities [A]	**427.23**	**299.49**	**919.80**
Cash flows from investing activities			
Intangible Assets			
Software Inhouse	(418.57)	(405.52)	(903.13)
Purchase of Property, Plant & Equipment	(47.50)	(29.41)	(46.34)
Software Inhouse work in progress	(70.25)		
Sale of Investment in Mutual Fund	100.02	-	-
Interest Income Received	0.23	37.57	73.75
Net Cash Flow from/(used in) Investing Activities: (B)	**(436.07)**	**(397.36)**	**(875.72)**
Cash Flow from Financing Activities:			
Issue of Equity Shares	-		-
Finance Cost	(6.39)	(1.94)	(1.94)
Net Cash Flow from/(used in) Financing Activities (C)	**(6.39)**	**(1.94)**	**(1.94)**
(A+B+C)	**(15.23)**	**(99.81)**	**42.14**
Cash and cash equivalents at the beginning of half-year/year	214.16	172.02	172.02
Cash and cash equivalents at the end of half-year/year	**198.93**	**72.21**	**214.16**
Components of Cash & Cash Equivalents			
Cash in Hand at the End of half-year/year	**0.02**	**0.02**	**0.02**
Bank Balance at the End of half-year/year	**198.91**	**72.19**	**214.14**
Cash and cash equivalents at the end of half-year/year	**198.93**	**72.21**	**214.16**

For and on behalf of the Board of Directors of
EverestIMS Technologies Limited

EverestIMS Technologies Ltd.

SUDHAKAR ARUCHAMY
Chairman and Whole Time Director
DIN - 10806958
Place : BENGALURU
Date : November 13,2026

Notes to Unaudited Financial Results for the Half Year ended on September 30, 2026

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the company at their respective meetings held on November 13, 2026.

2. These financial results have been prepared in accordance with the Companies Accounting Standards (AS) as notified by the Ministry of Corporate Affairs (MCA) and prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting practices and policies to the extent applicable.

3. The Statutory Auditors of the Company have audited the financial results for the financial year ended March 31, 2026, and expressed an unmodified opinion thereon. They have also carried out a limited review of the financial results for the half year ended September 30, 2026, and the Limited Review Report does not contain any modified conclusion.

4. Pursuant to provision to sub-rule (1) of Rule 4 of The Companies (Indian Accounting Standards) Rules, 2015, companies whose securities are listed on SME exchange as referred to in SEBI (Issue of Capital and Disclosure Requirements) Regulations 2018, are exempted from the compulsory requirement of adoption of Ind AS.

5. The company is engaged in the Information Technology related software product engineering, developing and selling software products, solutions and computer hardware products and software services including custom software development, software maintenance on our own software products.

6. The share transfer to Kedia Securities Pvt Ltd. was completed on 16 September 2026, involving a total of 850,010 shares. There were no further changes in the shareholding as of 30 September 2026. The company's total paid-up share capital comprised 1,70,44,578 equity shares of ₹10 each.

7. The Company issued 45,93,600 fresh equity shares of face value Rs 10 each at a premium of Rs 75 per share, aggregating to Rs. 39.05 crores through its Initial Public Offering (IPO). The issue was fully subscribed and the shares were listed on the BSE SME platform on 08th October 2026, subsequent to the reporting period.

8. The second half-year figures for FY 2025-26 are derived by deducting the published half-year figures for September 30, 2025, from the audited annual figures for March 31, 2026.

