**Date:** 3rd November, 2026

To,
**Department of Corporate Services**
Bombay Stock Exchange Limited
Floor 25, P. J. Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir/Madam,

**Sub: Outcome of Board Meeting dated 3rd November, 2026.**
**Ref: Robokidz Eduventures Limited (Scrip Code: 544940)**

With reference to the afore-mentioned subject and pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby want to inform you that the Board of Directors in their meeting held today, i.e., on Tuesday, 3rd November, 2026 at the registered office of the company which commenced at 06:00 PM and concluded at 10:45 PM inter-alia has:

- Considered and approved the Un-Audited Standalone & Consolidated Financial Results of the Company for the half year ended September 30, 2026 as reviewed and recommended by the Audit Committee.

- Appointed M/s Himanshu S K Gupta & Associates, Practicing Company Secretaries, Ahmedabad as Secretarial Auditor of the Company for the FY 2026-27.

- Appointed M/s. Otawat & Associates, as Internal Auditor of the Company for the Financial Year 2026-27.

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby enclose the following:

- Standalone Un-Audited Financial Results for the half year ended September 30, 2026;

- Consolidated Un-Audited Financial Results for the half year ended September 30, 2026;

Further kindly note that, Pursuant to BSE Circular No. LIST/COMP/0112019-20 dated April 02, 2019 and NSE Circular No. NSE/CML/2019111 dated April 02, 2019 and in compliance of the provisions of SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, the trading window has been closed w.e.f. 01st October 2026 and will remain closed till the expiry of 48 hours after the declaration of financial results.

Further, the detailed disclosure as required under Regulation 30 and Schedule III of the Listing Regulations read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 enclosed as Annexure-A & Annexure-B.

Please take the same on your records.
Thanking You,
**FOR ROBOKIDZ EDUVENTURES LIMITED**

SAGAR LALIT SANGHVI
Digitally signed by SAGAR LALIT SANGHVI
Date: 2026.11.03 23:01:36 +05'30'

**SAGAR LALIT SANGHVI**
**MANAGING DIRECTOR**
**DIN: 03064545**
**Date: 3rd November 2026**
**Place: Pune**
**Encl:** Un-Audited Standalone & Consolidated Financial Results and Limited Review Report.

**ANNEXURE-A**

**Disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

| **Particulars** | **M/s. Himanshu S K Gupta & Associates** |
|---|---|
| **Reason for change viz. appointment, resignation, removal, death or otherwise** | Appointment of Himanshu S K Gupta & Associates, Practicing Company Secretaries, as Secretarial Auditor of the Company. |
| **Date of appointment/cessation (as applicable) & term of appointment** | The Board at its meeting held on November 3, 2026, approved the appointment of Himanshu S K Gupta & Associates, as Secretarial Auditor for the financial year 2026-2027. |
| **Brief profile** | M/s. Himanshu S K Gupta & Associates is a peer reviewed firm of Practicing Company Secretaries offering comprehensive corporate advisory and compliance solutions. The firm specializes in Secretarial Audits, Corporate Law advisory, SEBI and Listing Regulations compliance, Public Issue–related services, Due Diligence, and Corporate Restructuring. It also provides expertise in capital market transactions, including IPOs, FPOs, Rights Issues, Preferential Issues etc.<br><br>The firm's service capabilities span drafting of corporate and legal documentations, and representation before regulatory authorities such as SEBI, Stock Exchanges, and the Securities Appellate Tribunal (SAT). |
| **Disclosure of relationships between directors** | No relations |

**Annexure-B**

**Disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

| Sr. No. | Details of events that needs to be provided | Details |
|---|---|---|
| 1. | **Name** | Appointment of M/s. Otawat & Associates as the internal auditor of the Company. |
| 2. | **Reason for change viz. appointment, resignation, removal, death or otherwise;** | The Board at its meeting held on November 03, 2026, approved the appointment of M/s. Otawat & Associates, as an Internal Auditor, for the FY 2026-27 |
| 3. | **Date of appointment/cessation (as applicable) & term of appointment;** | Date of Appointment: November 03, 2026<br><br>He is appointed as Internal Auditor of the Company for the FY 2026-27 |
| 4. | **Brief profile (in case of appointment);** | M/s. Otawat & Associates is a professionally managed firm providing a comprehensive range of audit, taxation, corporate law, and advisory services, with a focus on delivering value-driven solutions to businesses and individuals.<br><br>The firm offers services including statutory, tax, and internal audits, GST and income tax compliance and advisory, company law and ROC compliance, accounting and financial reporting, IPO advisory and due diligence, virtual CFO services, business consulting, and certification and attestation services to companies, LLPs, firms, trusts, NGOs, startups, and individuals. |
| 5. | **Disclosure of relationships between directors (in case of appointment of a director).** | No Relation |

GOYAL GOYAL & CO.
Chartered Accountants

**Independent Auditors' Review Report on the Unaudited Standalone Financial Results of the Company for the half-year ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of Robokidz Eduventures Limited**
**(formerly known as 'Robokidz Eduventures Private Limited')**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Robokidz Eduventures Limited (formerly known as 'Robokidz Eduventures Private Limited') (the "Company"), for the half-year ended September 30, 2026** (the "Statement"), 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).

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 'Interim Financial Reporting' (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with 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.

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). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

4. Based on our review conducted as stated in paragraph 3 above, 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 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.

5. **Other Matters**

The comparative financial results of the Company for the half-year ended September 30, 2025 and the half-year ended March 31, 2026, included in the Statement, have not been audited or subjected to limited review by us. The figures for the half-year ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March

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**H.O.:** 387, M.G. Road, Opp. Bank of India, Anjad-451 556 (M.P.)
**E-mail :** hemantgoyalca@gmail.com **Website :** www.goyalgoyalandco.com **Mobile :** 98268 123

GOYAL & CO. ★ CHARTERED ACCOUNTANTS ★ M.No. 405884

31, 2026 and the unaudited unpublished figures for the half-year ended September 30, 2025 (refer Notes 6 and 7 of the Statement). Our conclusion on the Statement is not modified in respect of this matter.

**For Goyal Goyal & Co.**
Chartered Accountants
Firm's Registration No. – 015059C




**CA Hemant Goyal**
Partner
M. No.: 405884
UDIN: 26405884XUCWNR1140
Place: Pune
Date: November 3, 2026

# ROBOKIDZ EDUVENTURES LIMITED
# (Formerly Known as "Robokidz Eduventures Private Limited")

**CIN:U74900PN2014PLC153530**

**Statement of Unaudited Standalone Financial Results for the half-year ended September 30, 2026**
**(Pursuant to regulation 33 of SEBI (LODR) Regulations, 2015)**

**(₹ in Lakhs Except Share Data and Ratios)**

| | Particulars | For the Half-Year ended | | | For the year ended March 31, 2026 |
|---|---|---|---|---|---|
| | | September 30, 2026 | March 31, 2026 | September 30, 2025 | |
| | | Unaudited | Unaudited | Unaudited | Audited |
| I | Revenue from operations | 5,219.05 | 7,488.26 | 1,825.81 | 9,314.07 |
| II | Other Income | 18.30 | 19.65 | 29.64 | 49.29 |
| III | **Total Revenue (I+II)** | **5,237.35** | **7,507.91** | **1,855.45** | **9,363.36** |
| IV | **Expenses:** | | | | |
| | (a) Cost of materials consumed | 322.42 | 1,629.60 | - | 1,629.60 |
| | (b) Purchases of stock-in-trade | 3,964.46 | 2,871.15 | 1,697.85 | 4,569.00 |
| | (c) Direct expenses | 45.43 | 888.58 | 92.16 | 980.74 |
| | (d) Changes in inventories of stock-in-trade | (607.72) | 529.97 | (453.60) | 76.37 |
| | (e) Employee benefits expense | 135.62 | 104.75 | 78.84 | 183.59 |
| | (f) Finance costs | 196.32 | 170.36 | 124.20 | 294.56 |
| | (g) Depreciation & amortisation expense | 19.46 | 23.30 | 20.88 | 44.18 |
| | (h) Other expenses | 223.80 | 162.46 | 49.63 | 212.09 |
| | **Total Expenses** | **4,299.79** | **6,380.17** | **1,609.96** | **7,990.13** |
| V | **Profit/(Loss) before exceptional, Prior Period Items and tax (III - IV)** | **937.56** | **1,127.74** | **245.49** | **1,373.23** |
| VI | Prior Period items (Net) | - | - | 18.29 | 18.29 |
| VII | **Profit/(Loss) before exceptional items and tax (V - VI)** | **937.56** | **1,127.74** | **227.20** | **1,354.94** |
| VIII | Exceptional Items | - | - | - | - |
| IX | **Profit/(Loss) Before Tax (VII + VIII)** | **937.56** | **1,127.74** | **227.20** | **1,354.94** |
| X | **Tax expense:** | | | | |
| | (a) Current tax expense | 249.61 | 299.04 | 63.52 | 362.56 |
| | (b) Deferred tax expense/(credit) | (1.31) | (8.34) | (2.07) | (10.41) |
| | (c) Short / (excess) provision for tax of earlier years | 3.84 | - | 27.23 | 27.23 |
| | **Total Tax Expense** | **252.14** | **290.70** | **88.68** | **379.38** |
| XI | **Profit/(Loss) for the period/year (IX - X)** | **685.42** | **837.04** | **138.52** | **975.56** |
| XII | **Paid-up equity share capital (Face Value of ₹ 10/- each)** | **1,085.95** | **700.00** | **175.00** | **700.00** |
| XIII | **Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year** | | | | **1,369.74** |
| XIV | **Earnings per share (Post Bonus):-** **Face Value of ₹ 10/- each (not annualised):** | | | | |
| | a) Basic | 9.12 | 11.96 | 1.98 | 13.94 |
| | b) Diluted | 9.12 | 11.96 | 1.98 | 13.94 |
| XII | Weighted Average No. of Shares considered for | | | | |
| XII | Weighted Average No. of Shares considered for calculating earning per share (Post Bonus) (Including impact of bonus shares as per AS 20) | 75,12,455 | 70,00,000 | 70,00,000 | 70,00,000 |

**For and on behalf of the Board of Directors**
**Robokidz Eduventures Limited**

SAGAR LALIT SANGHVI
Digitally signed by SAGAR LALIT SANGHVI
Date: 2026.11.03 23:02:05 +05'30'

**Sagar Sanghvi**
**Managing Director**
**DIN: 03064545**
**Place: Pune**
**Date : November 3, 2026**

# ROBOKIDZ EDUVENTURES LIMITED
## (Formerly Known as "Robokidz Eduventures Private Limited")

**CIN:U74900PN2014PLC153530**

**Statement of Unaudited Standalone Asset & Liabilities as at September 30, 2026**

**(₹ in Lakhs)**

| | Particulars | As at September 30, 2026 (Unaudited) ₹ | As at March 31, 2026 (Audited) ₹ |
|---|---|---|---|
| **A** | **EQUITY AND LIABILITIES** | | |
| **(1)** | **Shareholders' funds** | | |
| | (a) Share capital | 1,085.95 | 700.00 |
| | (b) Reserves and Surplus | 5,150.22 | 1,369.74 |
| | | **6,236.17** | **2,069.74** |
| **(2)** | **Non-current liabilities** | | |
| | (a) Long-Term Borrowings | 154.78 | 36.51 |
| | (b) Long-Term Provisions | 14.55 | 14.75 |
| | | **169.33** | **51.26** |
| **(3)** | **Current liabilities** | | |
| | (a) Short Term Borrowings | 2,202.20 | 2,279.27 |
| | (b) Trade payables | | |
| | (i) Total outstanding dues of micro enterprises and small enterprises | 45.76 | 83.70 |
| | (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises | 1,067.15 | 1,930.45 |
| | (c) Other current liabilities | 657.56 | 937.78 |
| | (d) Short-term provisions | 628.25 | 494.82 |
| | | **4,600.92** | **5,726.02** |
| | **TOTAL** | **11,006.42** | **7,847.02** |
| **B** | **ASSETS** | | |
| **(1)** | **Non-current assets** | | |
| | (a) Property, Plant & Equipment and Intangible Assets | | |
| | (i) Property,Plant & Equipment | 88.10 | 92.18 |
| | (ii) Intangible Assets | 11.55 | 10.34 |
| | (b) Non-Current Investments | 556.74 | 557.22 |
| | (c) Deferred Tax Assets (Net) | 12.53 | 11.22 |
| | (d) Other Non-Current Assets | 570.37 | 553.59 |
| | | **1,239.29** | **1,224.55** |
| **(2)** | **Current assets** | | |
| | (a) Inventories | 1,737.63 | 1,129.91 |
| | (b) Trade Receivables | 4,871.00 | 5,175.95 |
| | (c) Cash and Bank Balances | 2,830.86 | 15.33 |
| | (d) Short-Term Loans and Advances | 311.14 | 286.71 |
| | (e) Other Current Assets | 16.50 | 14.57 |
| | | **9,767.13** | **6,622.47** |
| | **TOTAL** | **11,006.42** | **7,847.02** |

**For and on behalf of the Board of Directors**
**Robokidz Eduventures Limited**

SAGAR LALIT SANGHVI
Digitally signed by SAGAR LALIT SANGHVI
Date: 2026.11.03 23:02:20 +05'30'

**Sagar Sanghvi**
**Managing Director**
**DIN: 03064545**
**Place: Pune**
**Date : November 3, 2026**

# ROBOKIDZ EDUVENTURES LIMITED
## (Formerly Known as "Robokidz Eduventures Private Limited")

**CIN:U74900PN2014PLC153530**

**Unaudited Standalone Cash Flow Statement for the half-year ended September 30, 2026**

**(₹ in Lakhs)**

| Particulars | For the half-year ended September 30, 2026 Unaudited | | For the half-year ended September 30, 2025 Unaudited | |
|---|---|---|---|---|
| | ₹ | ₹ | ₹ | ₹ |
| **A) CASH FLOW FROM OPERATING ACTIVITIES :** | | | | |
| **1 Profit before Tax** | | 937.56 | | 227.20 |
| **Add / (Less) : Adjustment for** | | | | |
| Depreciation and amortisation expense | 19.46 | | 20.88 | |
| Interest income | (16.44) | | (15.34) | |
| Rental income | (1.85) | | (1.26) | |
| Balances written off | 0.38 | | 0.96 | |
| Prior period items (Non-Cash and Non-Operating Items) | - | | 31.62 | |
| Provision for gratuity (non-cash) | 1.62 | | - | |
| Interest expense (incl. bill discounting, interest on statutory dues and MSME dues) | 188.41 | | 115.23 | |
| | | 191.58 | | 152.09 |
| **2 Operating Profit before working capital changes** | **(2,014.15)** | **1,129.14** | | **379.29** |
| **Changes in Working Capital :** | | | | |
| Increase / (Decrease) in trade payables (excl. balances written back) | (1,116.43) | | (215.15) | |
| Increase / (Decrease) in other current liabilities (excl. payable for acquisition of subsidiary) | 77.69 | | 268.54 | |
| Increase / (Decrease) in long-term and short-term provisions (excl. income tax) | (2.34) | | (6.05) | |
| (Increase) / Decrease in inventories | (607.72) | | (468.77) | |
| (Increase) / Decrease in trade receivables (excl. balances written off) | 304.57 | | (27.51) | |
| (Increase) / Decrease in loans & advances | (24.43) | | 45.11 | |
| (Increase) / Decrease in other assets (incl. bank deposits) | (18.71) | | (46.82) | |
| **Net Changes in Working Capital** | | **(1,387.37)** | | **(450.65)** |
| **3 Cash generated from operations** | | **(258.23)** | | **(71.36)** |
| Less: Taxes Paid | | (178.50) | | (7.20) |
| **Net Cash flow from Operating Activities** | | **(436.73)** | | **(78.56)** |
| **B) CASH FLOW FROM INVESTING ACTIVITIES** | | | | |
| Purchase of property, plant & equipment, intangible assets and investment property (net) | (15.62) | | (24.91) | |
| Investment in shares of subsidiary & associates (incl. payment of acquisition payable) | (353.39) | | - | |
| Interest received | 16.44 | | 15.34 | |
| Rent received | 1.85 | | 1.26 | |
| (Increase) / Decrease in earmarked bank balances (IPO escrow) | (1,308.77) | | - | |
| | | (1,659.49) | | (8.31) |
| **Net Cash flow used in Investing Activities** | | **(1,659.49)** | | **(8.31)** |

# ROBOKIDZ EDUVENTURES LIMITED
## (Formerly Known as "Robokidz Eduventures Private Limited")

**CIN:U74900PN2014PLC153530**

**Unaudited Standalone Cash Flow Statement for the half-year ended September 30, 2026**

**(₹ in Lakhs)**

| Particulars | For the half-year ended September 30, 2026 Unaudited | | For the half-year ended September 30, 2025 Unaudited | |
|---|---|---|---|---|
| | ₹ | ₹ | ₹ | ₹ |
| **C) CASH FLOW FROM FINANCING ACTIVITIES** | | | | |
| Interest paid (incl. bill discounting charges) | (193.42) | | (92.89) | |
| Proceeds from borrowings including debentures | 1,577.04 | | 190.51 | |
| Repayment of borrowings | (1,085.84) | | - | |
| Proceeds from issue of equity shares incl. securities premium (net of issue expenses paid) | 3,305.20 | | - | |
| **Net Cash flow from Financing Activities** | | **3,602.98** | | **97.62** |
| **Net increase /(decrease) in Cash and cash equivalents (A+B+C)** | | **1,506.76** | | **10.75** |
| **Cash and cash equivalents at the beginning of the year** | | **15.33** | | **20.44** |
| **Cash and cash equivalents at the end of the year** | | **1,522.09** | | **31.19** |
| **Cash and Cash Equivalents consists of :-** | | | | |
| (i) Cash-in-hand | | 4.54 | | 31.19 |
| (ii) Balance with Banks in Current Accounts | | 1,517.55 | | - |
| **Total** | | **1,522.09** | | **31.19** |

**Note:**

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" specified under Section 133 of the Companies Act, 2013.

**For and on behalf of the Board of Directors**
**Robokidz Eduventures Limited**

SAGAR LALIT SANGHVI
Digitally signed by SAGAR LALIT SANGHVI
Date: 2026.11.03 23:02:35 +05'30'

**Sagar Sanghvi**
**Managing Director**
**DIN: 03064545**
**Place: Pune**
**Date : November 3, 2026**

# ROBOKIDZ EDUVENTURES LIMITED
## (Formerly Known as "Robokidz Eduventures Private Limited")

**CIN:U74900PN2014PLC153530**

**Notes to Standalone Financial Results**

1 The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on November 3, 2026.

2 The financial results for the half-year ended September 30, 2026 have been subjected to limited review by the Statutory Auditors of the Company in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported.

5 The Company does not have more than one reportable segment in terms of AS 17 and hence, segment-wise reporting is not applicable.

6 The comparative results and other information for the half-year ended September 30, 2025 and the half-year ended March 31, 2026 have not been audited / limited reviewed by the Statutory Auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.

7 The figures for the half-year ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited unpublished figures for the half-year ended September 30, 2025.

8 During the half-year ended September 30, 2026, the Company allotted 29,32,800 equity shares of ₹ 10 each at a price of ₹ 106 per share (including a premium of ₹ 96 per share) by way of a fresh issue in its Initial Public Offer. The equity shares of the Company were listed on the SME Platform of BSE Limited on September 28, 2026. The gross proceeds of the Initial Public Offer amounted to ₹ 3,108.77 lakhs. The utilisation of the proceeds of the Initial Public Offer up to September 30, 2026 is as follows:

*(₹ in lakhs)*

| Sr. No. | Particulars | Allocated Amount | Amount Utilised upto September 30, 2026 | Amount Unutilised upto September 30, 2026 | Remarks |
|---|---|---|---|---|---|
| 1 | Funding the working capital requirements of the Company | 2,345.73 | 282.45 | 2,063.28 | The unutilised amount is lying in the escrow account and current accounts of the Company. |
| 2 | Pre-payment or Repayment of all or a portion of certain outstanding borrowings availed by the Company | 220.00 | - | 220.00 | |
| 3 | General Corporate Purposes | 236.37 | - | 236.37 | |
| 4 | Issue Expenses | 306.67 | - | 306.67 | |
| **Total Gross Proceeds of the Issue** | | **3,108.77** | **282.45** | **2,826.32** | |

***Note: Issue Expenses already paid not yet recouped by the company and hence, will not match with the issue expenses which is booked on accrual basis and to the extent invoices are received and which has been adjusted against securities premium.***

9 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

**For and on behalf of the Board of Directors**
**Robokidz Eduventures Limited**

SAGAR LALIT SANGHVI
Digitally signed by SAGAR LALIT SANGHVI
Date: 2026.11.03 23:02:47 +05'30'

**Sagar Sanghvi**
**Managing Director**
**DIN: 03064545**
**Place: Pune**
**Date : November 3, 2026**

**GOYAL GOYAL & CO.**
Chartered Accountants

**Independent Auditors' Review Report on the Unaudited Consolidated Financial Results of the Group for the half-year ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of Robokidz Eduventures Limited**
**(formerly known as 'Robokidz Eduventures Private Limited')**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Robokidz Eduventures Limited (formerly known as 'Robokidz Eduventures Private Limited') (the "Holding Company"), its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") and its share of the net loss after tax of its associate for the half-year ended September 30, 2026 (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).

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 'Interim Financial Reporting' (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with 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.

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). A review of interim financial information consists of making inquiries, primarily of the Holding Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 Listing Regulations, to the extent applicable.

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

| Name of Entity | Relationship | Country of Incorporation | % of Ownership |
|---|---|---|---|
| Robokidz Retails Private Limited | Wholly owned subsidiary | India | 100% |
| Growingen Solutions Private Limited | Associate | India | 50% |

GOYAL GOYAL & CO. ★ CHARTERED ACCOUNTANTS ★ M.No. 405884

**Br. Off.:** "Sai Sharnam", 70, Jaora Compound, Indore-452 001 (M.P.)
**H.O.:** 387, M.G. Road, Opp. Bank of India, Anjad-451 556 (M.P.)
**E-mail :** hemantgoyalca@gmail.com **Website :** www.goyalgoyalandco.com **Mobile :** 98268 123[illegible]

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 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. **Other Matters**

   - We have not reviewed the interim financial information of an associate, whose interim financial information reflects the Group's share of net loss of ₹ 0.34 lakhs for the half-year ended September 30, 2026, included in the consolidated financial results. Such interim financial information is unaudited and has been certified by the management of the associate. Our opinion and conclusion on the Statement, to the extent it relates to the share of net profit/(loss) of the associate, are based solely on the interim financial information certified by the management. Our conclusion on the consolidated financial results is not modified in respect of this matter.
   - The comparative consolidated figures for the half-year ended March 31, 2026 included in the Statement are the balancing figures between the audited consolidated figures in respect of the full financial year ended March 31, 2026 and the unaudited, unpublished standalone figures of the Holding Company for the half-year ended September 30, 2025, which have not been subjected to limited review by us. Further, as the Holding Company did not have any subsidiary or associate during the half-year ended September 30, 2025, consolidated figures for that period have not been presented (refer Notes 8, 9 and 10 to the Statement). Our conclusion is not modified in respect of this matter.

**For Goyal Goyal & Co.**
Chartered Accountants
Firm's Registration No. – 015069C




**CA Hemant Goyal**
Partner
M. No.: 405884
UDIN: 26405884UUQAVS7391
Place: Pune
Date: November 3, 2026

# ROBOKIDZ EDUVENTURES LIMITED
## (Formerly Known as "Robokidz Eduventures Private Limited")

**CIN:U74900PN2014PLC153530**

**Statement of Unaudited Consolidated Financial Results for the half-year ended September 30, 2026**
**(Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015)**

**(₹ in Lakhs Except Share Data and Ratios)**

| | Particulars | For the Half-Year ended | | | For the year ended March 31, 2026 |
|---|---|---|---|---|---|
| | | September 30, 2026 | March 31, 2026 | September 30, 2025 (Refer Note 10) | |
| | | Unaudited | Unaudited | Unaudited | Audited |
| I | Revenue from operations | 6,066.92 | 7,496.50 | - | 9,322.31 |
| II | Other Income | 19.35 | 19.67 | - | 49.31 |
| III | **Total Revenue (I+II)** | **6,086.27** | **7,516.17** | **-** | **9,371.62** |
| IV | **Expenses:** | | | | |
| | (a) Cost of materials consumed | 326.44 | 1,629.60 | - | 1,629.60 |
| | (b) Purchases of stock-in-trade | 4,438.64 | 2,899.45 | - | 4,597.30 |
| | (c) Direct expenses | 333.23 | 888.60 | - | 980.76 |
| | (d) Changes in inventories of stock-in-trade | (934.63) | 513.19 | - | 59.59 |
| | (e) Employee benefits expense | 227.76 | 104.84 | - | 183.68 |
| | (f) Finance costs | 264.83 | 170.61 | - | 294.81 |
| | (g) Depreciation & amortisation expense | 32.00 | 23.37 | - | 44.25 |
| | (h) Other expenses | 302.30 | 168.48 | - | 218.11 |
| | **Total Expenses** | **4,990.57** | **6,398.14** | **-** | **8,008.10** |
| V | **Profit/(Loss) Before Prior Period items and tax (III - IV)** | **1,095.70** | **1,118.03** | **-** | **1,363.52** |
| VI | Prior Period items (Net) | - | - | - | 18.29 |
| VII | **Profit/(Loss) Before Tax (VII + VIII)** | **1,095.70** | **1,118.03** | **-** | **1,345.23** |
| VIII | **Tax expense:** | | | | |
| | (a) Current tax expense | 299.68 | 295.85 | - | 359.37 |
| | (b) Deferred tax expense/(credit) | (9.22) | (8.97) | - | (11.04) |
| | (c) Short / (excess) provision for tax of earlier years | 11.99 | - | - | 27.23 |
| | **Total Tax Expense** | **302.45** | **286.88** | **-** | **375.56** |
| IX | **Profit/(Loss) for the period/year before share of associate (VII – VIII)** | **793.25** | **831.15** | **-** | **969.67** |
| X | Add/(Less): Share of profit/(loss) of associate (net) | (0.34) | - | - | - |
| XI | **Profit/(Loss) for the period/year after share of associate (IX + X)** | **792.91** | **831.15** | **-** | **969.67** |
| XII | Minority Interest | **-** | **-** | **-** | **-** |
| XIII | **Profit for the period/year attributable to equity shareholders of the holding company (XI - XII)** | **792.91** | **831.15** | **-** | **969.67** |
| XIV | **Paid-up equity share capital (Face Value of ₹ 10/- each)** | **1,085.95** | **700.00** | **-** | **1,085.95** |
| XV | **Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year** | | | | **5,687.17** |
| XVI | **Earnings per share (Post Bonus):-** | | | | |
| | **Face Value of ₹ 10/- each (not annualised):** | | | | |
| | a) Basic | 10.55 | 11.87 | - | 13.85 |
| | b) Diluted | 10.55 | 11.87 | - | 13.85 |

**For and on behalf of the Board of Directors**
**Robokidz Eduventures Limited**

SAGAR LALIT SANGHVI Digitally signed by SAGAR LALIT SANGHVI Date: 2026.11.03 23:03:04 +05'30'

**Sagar Sanghvi**
**Managing Director**
**DIN: 03064545**
**Place: Pune**
**Date : November 3, 2026**

# ROBOKIDZ EDUVENTURES LIMITED
## (Formerly Known as "Robokidz Eduventures Private Limited")

**CIN:U74900PN2014PLC153530**

**Statement of Unaudited Consolidated Asset & Liabilities as at September 30, 2026**

**(₹ in Lakhs)**

| | Particulars | As at September 30, 2026 (Unaudited) ₹ | As at March 31, 2026 (Audited) ₹ |
|---|---|---|---|
| **A** | **EQUITY AND LIABILITIES** | | |
| **(1)** | **Shareholders' funds** | | |
| | (a) Share capital | 1,085.95 | 700.00 |
| | (b) Reserves and Surplus | 5,687.17 | 1,799.20 |
| | | **6,773.12** | **2,499.20** |
| **(2)** | **Minority Interest** | **-** | **-** |
| **(3)** | **Non-current liabilities** | | |
| | (a) Long-Term Borrowings | 154.78 | 36.51 |
| | (b) Long-Term Provisions | 22.99 | 20.07 |
| | | **177.77** | **56.58** |
| **(4)** | **Current liabilities** | | |
| | (a) Short Term Borrowings | 3,043.76 | 2,943.82 |
| | (b) Trade payables | | |
| | (i) Total outstanding dues of micro enterprises and small enterprises | 45.76 | 115.86 |
| | (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises | 1,113.01 | 2,078.15 |
| | (c) Other current liabilities | 766.43 | 1,107.63 |
| | (d) Short-term provisions | 838.67 | 720.91 |
| | | **5,807.63** | **6,966.37** |
| | **TOTAL** | **12,758.52** | **9,522.15** |
| **B** | **ASSETS** | | |
| **(1)** | **Non-current assets** | | |
| | (a) Property, Plant & Equipment and Intangible Assets | | |
| | (i) Property,Plant & Equipment | 141.30 | 135.69 |
| | (ii) Intangible Assets | 11.55 | 10.34 |
| | (b) Non-Current Investments | 39.26 | 40.08 |
| | (c) Deferred Tax Assets (Net) | 18.65 | 9.43 |
| | (d) Other Non-Current Assets | 590.53 | 559.11 |
| | | **801.29** | **754.65** |
| **(2)** | **Current assets** | | |
| | (a) Inventories | 2,609.80 | 1,226.16 |
| | (b) Trade Receivables | 5,871.37 | 7,127.76 |
| | (c) Cash and Bank Balances | 2,903.70 | 86.93 |
| | (d) Short-Term Loans and Advances | 555.86 | 313.21 |
| | (e) Other Current Assets | 16.50 | 13.44 |
| | | **11,957.23** | **8,767.50** |
| | **TOTAL** | **12,758.52** | **9,522.15** |

**For and on behalf of the Board of Directors**
**Robokidz Eduventures Limited**

SAGAR LALIT SANGHVI
Digitally signed by SAGAR LALIT SANGHVI
Date: 2026.11.03 23:03:18 +05'30'

**Sagar Sanghvi**
**Managing Director**
**DIN: 03064545**
**Place: Pune**
**Date : November 3, 2026**

# ROBOKIDZ EDUVENTURES LIMITED
## (Formerly Known as "Robokidz Eduventures Private Limited")

**CIN:U74900PN2014PLC153530**

**Unaudited Consolidated Cash Flow Statement for the half-year ended September 30, 2026**

**(₹ in Lakhs)**

| Particulars | For the half-year ended September 30, 2026 | | For the half-year ended September 30, 2025 (Refer Note 10) | |
|---|---|---|---|---|
| | Unaudited | | Unaudited | |
| | ₹ | ₹ | ₹ | ₹ |
| **A) CASH FLOW FROM OPERATING ACTIVITIES :** | | | | |
| **1 Profit before Tax** | | 1,095.70 | | - |
| **Add / (Less) : Adjustment for** | | | | |
| Depreciation and amortisation expense | 32.00 | | - | |
| Interest income | (16.44) | | - | |
| Rental income | (1.85) | | - | |
| Sundry balances written back | (1.03) | | - | |
| Balances written off | 0.38 | | - | |
| Provision for gratuity (non-cash) | 4.77 | | - | |
| Interest expense (incl. bill discounting, interest on statutory dues and MSME dues) | 246.52 | | - | |
| | | 264.35 | | - |
| **2 Operating Profit before working capital changes** | **(2,014.15)** | **1,360.05** | | **-** |
| **Changes in Working Capital :** | | | | |
| Increase / (Decrease) in trade payables (excl. balances written back) | (1,250.43) | | - | |
| Increase / (Decrease) in other current liabilities (excl. payable for acquisition of subsidiary) | 15.58 | | - | |
| Increase / (Decrease) in long-term and short-term provisions (excl. income tax) | (0.86) | | - | |
| (Increase) / Decrease in inventories | (1,383.64) | | - | |
| (Increase) / Decrease in trade receivables (excl. balances written off) | 1,256.01 | | - | |
| (Increase) / Decrease in loans & advances | (242.65) | | - | |
| (Increase) / Decrease in other assets (incl. bank deposits) | (33.35) | | - | |
| **Net Changes in Working Capital** | | **(1,639.34)** | | **-** |
| **3 Cash generated from operations** | | **(279.29)** | | **-** |
| Less: Taxes Paid | | (252.86) | | - |
| **Net Cash flow from Operating Activities** | | **(532.15)** | | **-** |
| **B) CASH FLOW FROM INVESTING ACTIVITIES** | | | | |
| Purchase of property, plant & equipment, intangible assets and investment property (net) | (37.86) | | - | |
| Investment in shares of subsidiary & associates (incl. payment of acquisition payable) | (353.39) | | - | |
| Interest received | 16.44 | | - | |
| Rent received | 1.85 | | - | |
| (Increase) / Decrease in earmarked bank balances (IPO escrow) | (1,308.77) | | - | |
| | | (1,681.73) | | - |
| **Net Cash flow used in Investing Activities** | | **(1,681.73)** | | **-** |

# ROBOKIDZ EDUVENTURES LIMITED
## (Formerly Known as "Robokidz Eduventures Private Limited")

**CIN:U74900PN2014PLC153530**

**Unaudited Consolidated Cash Flow Statement for the half-year ended September 30, 2026**

**(₹ in Lakhs)**

| Particulars | For the half-year ended September 30, 2026 | | For the half-year ended September 30, 2025 (Refer Note 10) | |
|---|---|---|---|---|
| | Unaudited | | Unaudited | |
| | ₹ | ₹ | ₹ | ₹ |
| **C) CASH FLOW FROM FINANCING ACTIVITIES** | | | | |
| Interest paid (incl. bill discounting charges) | (251.53) | | - | |
| Proceeds from borrowings including debentures | 1,774.27 | | - | |
| Repayment of borrowings | (1,106.06) | | | |
| Proceeds from issue of equity shares incl. securities premium (net of issue expenses paid) | 3,305.20 | | - | |
| **Net Cash flow from Financing Activities** | | **3,721.88** | | **-** |
| **Net increase /(decrease) in Cash and cash equivalents (A+B+C)** | | **1,508.00** | | **-** |
| **Cash and cash equivalents at the beginning of the year** | | **21.87** | | **-** |
| **Cash and cash equivalents at the end of the year** | | **1,529.87** | | **-** |
| **Cash and Cash Equivalents consists of :-** | | | | |
| (i) Cash-in-hand | | 12.04 | | - |
| (ii) Balance with Banks in Current Accounts | | 1,517.83 | | - |
| **Total** | | **1,529.87** | | **-** |

**Note:**

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" specified under Section 133 of the Companies Act, 2013.

**For and on behalf of the Board of Directors**
**Robokidz Eduventures Limited**

SAGAR LALIT SANGHVI
Digitally signed by SAGAR LALIT SANGHVI
Date: 2026.11.03 23:03:33 +05'30'

**Sagar Sanghvi**
**Managing Director**
**DIN: 03064545**
**Place: Pune**
**Date : November 3, 2026**

# ROBOKIDZ EDUVENTURES LIMITED
# (Formerly Known as "Robokidz Eduventures Private Limited")

**CIN:U74900PN2014PLC153530**

**Notes to Consolidated Financial Results**

1 The above consolidated financial results of Robokidz Eduventures Limited ("the Holding Company"), its subsidiary and its associate (the Holding Company and its subsidiary and associate together referred to as "the Group") were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on November 3, 2026.

2 The consolidated financial results for the half-year ended September 30, 2026 have been subjected to limited review by the Statutory Auditors of the Holding Company in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 These consolidated financial results have been prepared in accordance with the recognition and measurement principles of the Accounting Standards ("AS") prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder, including AS 21 – Consolidated Financial Statements and AS 23 – Accounting for Investments in Associates in Consolidated Financial Statements, and other accounting principles generally accepted in India.

4 The consolidated financial results include the results of the following entities: (i) Robokidz Eduventures Limited – Holding Company; (ii) Robokidz Retails Private Limited – Subsidiary (100% holding); and (iii) Growingen Solutions Private Limited – Associate (50% holding).

5 Investment in the associate has been accounted for using the equity method in accordance with AS 23. The Group's share of loss of the associate for the half-year ended September 30, 2026 of ₹ 0.34 lakhs has been presented separately after tax as 'Share of profit/(loss) of associate (net)' in the Statement of Consolidated Financial Results. The carrying amount of the investment of ₹ 0.16 lakhs (net of share of post-acquisition losses) is included under Non-Current Investments.

6 Earnings Per Share (EPS) has been computed in accordance with AS 20 – Earnings Per Share on the basis of profit attributable to the equity shareholders of the Holding Company (after share of loss of associate), and the effect of the bonus issue has been given for all periods reported.

7 The Group operates in a single reportable segment in terms of AS 17 – Segment Reporting and hence, segment-wise reporting is not applicable.

8 The comparative figures for the half-year ended March 31, 2026 have not been audited / subjected to limited review by the Statutory Auditors. The management has exercised necessary due diligence to ensure that the said comparative figures provide a true and fair view of the Group's affairs.

9 The figures for the half-year ended March 31, 2026 are the balancing figures between the audited consolidated figures in respect of the full financial year ended March 31, 2026 and the unaudited unpublished standalone figures of the Holding Company for the half-year ended September 30, 2025, since the Holding Company did not have any subsidiary or associate during that period.

10 The Holding Company acquired 100% of the equity shares of Robokidz Retails Private Limited on March 30, 2026, whereby it became a wholly owned subsidiary, and 50% of the equity shares of Growingen Solutions Private Limited on May 22, 2026, whereby it became an associate. Since the Holding Company did not have any subsidiary or associate during the half-year ended September 30, 2025, consolidation was not applicable for that period and accordingly, the consolidated figures for the half-year ended September 30, 2025 have not been presented and are kept blank. The consolidated figures for the half-year and year ended March 31, 2026 include the results of the subsidiary only for the period from March 30, 2026 to March 31, 2026, and the share of loss of the associate has been included from May 22, 2026. Consequently, the figures for the comparative periods are not comparable with those of the current period.

# ROBOKIDZ EDUVENTURES LIMITED
# (Formerly Known as "Robokidz Eduventures Private Limited")

**CIN:U74900PN2014PLC153530**

**Notes to Consolidated Financial Results**

11 During the half-year ended September 30, 2026, the Holding Company allotted 29,32,800 equity shares of ₹ 10 each at a price of ₹ 106 per share (including a premium of ₹ 96 per share) by way of a fresh issue in its Initial Public Offer. The equity shares of the Holding Company were listed on the SME Platform of BSE Limited on September 28, 2026. The gross proceeds of the Initial Public Offer amounted to ₹ 3,108.77 lakhs. The utilisation of the proceeds of the Initial Public Offer up to September 30, 2026 is as follows:

*(₹ in lakhs)*

| Sr. No. | Particulars | Allocated Amount | Amount Utilised upto September 30, 2026 | Amount Unutilised upto September 30, 2026 | Remarks |
|---|---|---|---|---|---|
| 1 | Funding the working capital requirements of the Holding Company | 2,345.73 | 282.45 | 2,063.28 | The unutilised amount is lying in the escrow account and current accounts of the Holding Company. |
| 2 | Pre-payment or Repayment of all or a portion of certain outstanding borrowings availed by the Holding Company | 220.00 | - | 220.00 | |
| 3 | General Corporate Purposes | 236.37 | - | 236.37 | |
| 4 | Issue Expenses | 306.67 | - | 306.67 | |
| **Total Gross Proceeds of the Issue** | | **3,108.77** | **282.45** | **2,826.32** | |

***Note: Issue Expenses already paid not yet recouped by the company and hence, will not match with the issue expenses which is booked on accrual basis and to the extent invoices are received and which has been adjusted against securities premium.***

12 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

**For and on behalf of the Board of Directors**
**Robokidz Eduventures Limited**

SAGAR LALIT SANGHVI
Digitally signed by SAGAR LALIT SANGHVI
Date: 2026.11.03 23:03:48 +05'30'

**Sagar Sanghvi**
**Managing Director**
**DIN: 03064545**
**Place: Pune**
**Date : November 3, 2026**

**GOYAL GOYAL & CO.**
**Chartered Accountants**

## CERTIFICATE FOR UTILIZATION OF ISSUE PROCEEDS

**To,**
**The Board of Directors**
**Robokidz Eduventures Limited**
(formerly known Robokidz Eduventures Private Limited)
Plot No.20, S.No.90/2, Dhairkar Wasti, Mundhwa,
Pune - 411036, Maharashtra, India

1. This certificate is issued in accordance with the terms of our engagement letter.

2. The accompanying statement contains details of manner of the utilization of issue proceeds including funds utilized for purposes other than those stated in the IPO, if any in the offer document (the "statement") by Robokidz Eduventures Limited *(formerly known as Robokidz Eduventures Private Limited)* (the "Company"). The company has issued 29,32,800 equity shares of ₹ 10 each at a premium of ₹ 96 each as fresh issue by way of public issue and got listed on SME Platform of BSE Limited on September 28, 2026.

**Management's Responsibility for the Statement**

3. The preparation of the statement is the responsibility of the Management of the Company. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

4. The Management is also responsible for ensuring that the Company complies with the requirements of the Equity Listing Agreement, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR"), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR") and for providing all relevant information to the Securities and Exchange Board of India ("SEBI").

**Auditor's Responsibility**

5. Pursuant to the requirements of the LODR, it is our responsibility to obtain reasonable assurance and form an opinion as to whether the Statement is in agreement with the unaudited financial results for the period ended September 30, 2026 and books and records of the Company.

6. The financial results and books and records referred to in paragraph 5 above, have been limited reviewed by us on which we issued an unmodified limited review report dated November 03, 2026. Our review of these financial results were conducted in accordance with the Standards on Review Engagement (SRE) and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to moderate assurance about whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. Our review was not planned and performed in connection with any transactions to identify matters that may be of potential interest to third parties.

7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the

**Br. Off.:** Sai Shanti, 70, Station Road, Opp. Bank of India, Anjad-451 556 (M.P.)
**H.O.:** 387, M.G. Road, Indore-452 001 (M.P.)
**E-mail :** hemantgoyalca@gmail.com **Website :** www.goyalgoyalandco.com **Mobile :** 98268 12377

GOYAL GOYAL & CO. M.No. 405884 CHARTERED ACCOUNTANTS

Institute of Chartered Accountants of India.

8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

**Opinion**

9. Based on our examination as above, and the information and explanations given to us, in our opinion, the Statement is in agreement with the unaudited financial results and books of account and records for the half-year ended September 30, 2026 of the Company and fairly presents, in all material respects, the manner of the utilization of funds including funds utilized for purposes other than those stated in the offer document.

**Restriction on Use**

10. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with its obligations under LODR to submit the accompanying statement to the audit committee accompanied by a certificate thereon from the statutory auditors and for the submission to the exchange should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

**For, Goyal Goyal & Co.,**
*Chartered Accountants*
FRN : 015069C




**Hemant Goyal**
Partner
M. No. – 405884
UDIN : 26405884UUUDYR6127
Place: Pune
Date: November 03, 2026

## Statement of Utilization of Funds

*(₹ in lakhs)*

| Sr. No. | Particulars | Allocated Amount | Amount Utilised upto September 30, 2026 | Amount Unutilised upto September 30, 2026 | Remarks |
|---|---|---|---|---|---|
| 1 | Funding the working capital requirements of the Holding Company | 2,345.73 | 282.45 | 2,063.28 | The unutilised amount is lying in the escrow account and current accounts of the Company. |
| 2 | Pre-payment or Repayment of all or a portion of certain outstanding borrowings availed by the Holding Company | 220.00 | - | 220.00 | |
| 3 | General Corporate Purposes | 236.37 | - | 236.37 | |
| 4 | Issue Expenses | 306.67 | - | 306.67 | |
| **Total Gross Proceeds of the Issue** | | **3,108.77** | **282.45** | **2,826.32** | |

***Note: Issue Expenses already paid not yet recouped by the company and hence, will not match with the issue expenses which is booked on accrual basis and to the extent invoices are received and which has been adjusted against securities premium.***

**For, Goyal Goyal & Co.,**
**Chartered Accountants**
FRN : 015069C

GOYAL GOYAL & CO. ★ CHARTERED ACCOUNTANTS ★ M.No. 405884

**Hemant Goyal**
**Partner**
M. No. - 405884
UDIN : 26405884UUUDYR6127
Place: Pune
Date: November 03, 2026

**For and on behalf of the board of directors of Robokidz Eduventures Limited**

**Sagar Lalit Sanghvi**
**(Managing Director)**
**DIN: 03064545**

Place: Pune
Date: November 03, 2026