Date: November 05, 2026

To,
The Manager – Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Ref: Kratikal Tech Ltd | ISIN: INE1L0M01019 | BSE Symbol: KRATIKAL| BSE Scrip code: 544811

Sub.: Submission of Consolidated & Standalone Unaudited Financial Result of the Company for the Half year ended on September 30, 2026 along with Limited Review Report.

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the following:

1. Consolidated & Standalone Unaudited Financial Results for the Half year ended on September 30, 2026.
2. Statement of Consolidated & Standalone Unaudited Asset & Liabilities for the Half year ended as at September 30, 2026.
3. Consolidated & Standalone Cash Flow Statement for the Half year ended as at September 30, 2026.
4. Limited Review Report issued by Statutory Auditor of the Company.
5. Statement of Deviation/Variation in utilization of funds raised through Public issue for the Half year ended on September 30, 2026.

Kindly take the same on your records and oblige us.

Thanking you,
Yours faithfully,
For Kratikal Tech Limited

ANMOL GUPTA
Digitally signed by ANMOL GUPTA
Date: 2026.11.05 19:44:30 +05'30'

Anmol Gupta
Company Secretary & Compliance Officer

Place – Noida

A T K & ASSOCIATES
Chartered Accountants

C-40, Second Floor, Ten Tower, Above Indian Bank, Sector 15, Vasundhara
Ghaziabad – 201012 (U.P)
Ph: 88828-54825, 98188-30255
E-Mail: atkandassociates@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR HALF-YEARLY ENDED 30th SEPTEMBER, 2026 OF KRATIKAL TECH LIMITED PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors of
KRATIKAL TECH LIMITED
(Formerly Known As Kratikal Tech Private Limited)
(CIN No.: L62099UP2013PLC060625)

Opinion

1. We have reviewed the accompanying statement of unaudited financial results of **KRATIKAL TECH LIMITED** (the "Company") for the HalfYearly ended 30th September 2026 together with the notes thereon (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')

2. The 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 Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, as amended, 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 issue a report 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. 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.

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 applicable 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 other information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A T K & Associates
Chartered Accountants
Firm Regn No. 018918C



CA Ankur Tayal
Partner
Membership No. 404791
UDIN: 26404791BAXLRT5932
Date: 05/11/2026
Place: Ghaziabad

KRATIKAL TECH LIMITED

(FORMERLY KNOWN AS KRATIKAL TECH PRIVATE LIMITED)
Standalone Financial Results for the Half Year Ended 30th Sept, 2026
CIN: L62099UP2013PLC060625
(All amounts are in INR Lakhs, unless otherwise stated)

S.No	Particulars	Half Year Ended			Year Ended	
		30.09.2026	31.03.2026	30.09.2025	31.03.2026	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	**Revenue from Contract with Customers**					
	a) Revenue from operations	2,030.50	2,004.83	1,351.13	3,355.95	2,085.09
	Total Revenue from Operations	**2,030.50**	**2,004.83**	**1,351.13**	**3,355.95**	**2,085.09**
2	Other Income	9.45	10.41	3.66	14.06	26.14
3	**Total Income**	**2,039.96**	**2,015.23**	**1,354.78**	**3,370.02**	**2,111.23**
4	**Expenses**					
	(a) Cost of services	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods and work-in- progress	-	-	-	-	-
	(d) Professional Charge & Direct Expense	27.17	-	-	-	-
	(e) Employee benefits expense	825.91	856.74	641.88	1,498.62	1,004.82
	(f) Finance costs	1.05	-	-	-	-
	(g) Depreciation and amortisation expense	31.29	61.54	21.23	82.77	30.26
	(h) Other expenses	686.30	600.58	529.98	1,130.56	550.40
	Total Expenses	**1,571.72**	**1,518.86**	**1,193.10**	**2,711.95**	**1,585.48**
5	**Profit/(Loss) Before share of Profit/(Loss) of Associate/Joint Ventures, Exceptional Items and Tax**	**468.24**	**496.38**	**161.69**	**658.06**	**525.75**
6	**Profit/(Loss) Before Exceptional Items and Tax**	**468.24**	**496.38**	**161.69**	**658.06**	**525.75**
7	**Profit/(Loss) Before Tax**	**468.24**	**496.38**	**161.69**	**658.06**	**525.75**
8	Tax Expense					
	Current Tax (Net)	117.85	166.79	40.69	207.48	132.60
	Deferred Tax	8.09	12.05	12.05	24.10	-0.90
	Total	**125.93**	**178.84**	**52.74**	**231.58**	**131.70**
9	**Profit/(Loss) After Tax from continuing operations**	**342.30**	**317.54**	**108.95**	**426.48**	**394.05**
10	**Total Profit/(Loss)**	**342.30**	**317.54**	**108.95**	**426.48**	**394.05**
11	**Other Comprehensive Income**	-	-	-	-	-
12	**Total Comprehensive Income**	**342.30**	**317.54**	**108.95**	**426.48**	**394.05**
13	Paid-up Equity Share Capital (Face Value of Rs.10 Each)	1,110.05	816.05	1.21	816.05	2.88
14	Reserves and Surplus (i.e Other Equity)	4,968.35	1,395.22	1,355.74	1,395.22	1,143.00
15	Networth	6,078.40	2,211.27	1,356.95	2,211.27	1,145.88
16	Basic Earnings Per Share (in Rs.) - (Not Annualised in respect of half yearly/ interim periods) - Continued Operations	3.59	4.06	485.67	5.46	3,830.19
17	Diluted Earnings Per Share (in Rs.) - (Not Annualised in respect of half yearly/ interim periods) - Continued Operations	3.57	4.06	485.67	5.45	3,149.88

Notes:-

1. The above unaudited standalone financial results of the Company for the half year ended September 30, 2026 have been prepared in accordance with the recognition and measurement principles laid down in the applicable as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. 2.These standalone financial results for the half year ended September 30, 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors of the Company at their respective meetings held on November 05, 2026. Furter, the above results have been subjected to Limited Review by the Statutory Auditors of the Company

2. The Company is engaged in providing AI-driven, Software-as-a-Service–based cybersecurity solutions through its proprietary security software platform, supported by cybersecurity and regulatory compliance services, enabling enterprises to achieve measurable cyber risk reduction and enhanced resilience.

3. Previous half year ended/year ended items are regrouped or reclassified in line with the current half year ended/year ended presentation, if any.

4. During the period, the Company completed its Initial Public Offering (IPO) comprising a fresh issue of 29,40,000 equity shares of face value of Rs.10/- each at an issue price of

5. Earnings Per share: Earnings Per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.

6. Kratikal operates in only one business segment. Accordingly, separate segment-wise reporting is not applicable to the Company.

7. The company is having subsidiary. Therefore, it has prepared standalone results as well as consolidated result.
The Consolidated Financial Result Includes Financial statement of Subsidiary Kratikal Academy Private Limited, Threatcop AI Inc and Threatcop FZ LLC.

8. The proceeds from the IPO are Rs. 39.69 Crore. The object & proposed utilisation of the same is as follows:

Original Object	Original Allocation (Rs.in Crores)	Funds Utilised (Rs.in Crores)	Unutilized Amount (Rs.in Crores)
Issue related expense	4.66	4.25	0.41
General Corporate Purposes	2.72	0	2.72
Investment in product development	9.23	0	9.23
Investment in Threatcop FZ LLC, UAE and Threatcop AI Inc, USA (Subsidiaries)	23.08	0	23.08
Total	39.69	4.25	35.44

9. The results of the company are available Company's website
https://kratikal.com/ and also on the stock exchange website at https://www.bseindia.com/ where the shares of the Company are listed.

For and on behalf of the Board of Directors of
KRATIKAL TECH LIMITED

For KRATIKAL TECH LIMITED

PARATOSH KUMAR
Whole Time Director
DIN :07676819

Director

KRATIKAL TECH LIMITED

(FORMERLY KNOWN AS KRATIKAL TECH PRIVATE LIMITED)

5th Floor, A-5, Sector-68, Groyy Optiva Noida, Noida, Gautam Buddha Nagar,Uttar Pradesh - 201301

CIN: L62099UP2013PLC060625

BALANCE SHEET AS AT 30th September 2026

Amount (Rs in Lacs)

	PARTICULARS	As At 30.09.2026	As At 31.03.2026
A)	**EQUITY AND LIABILITIES**		
1	**SHAREHOLDERS'S FUNDS**		
(a)	Share Capital	1,110.05	816.05
(b)	Reserves and surplus	4,968.35	1,395.22
		6,078.40	**2,211.27**
2	**NON CURRENT LIABILITY**		
(a)	Long-term borrowings		
(b)	Other Non-current Liabilities	-	20.09
(c)	Deferred Tax lability	2.35	-
(d)	Long-term provisions	95.92	72.66
		98.27	**92.75**
3	**CURRENT LIABILITY**		
(a)	Short-term borrowings	12.57	-
(b)	Trade payables		
	Total Outstanding dues of Micro & Small Enterprises		-
	Total Outstanding dues Creditors other than Micro & Small Enterprises	62.39	20.47
(c)	Other current liabilities	286.71	297.82
(d)	Short-term provisions	157.61	214.52
		519.28	**532.82**
	TOTAL	**6,695.95**	**2,836.84**
B)	**ASSETS**		
1	**NON CURRENT ASSETS**		
(a)	Property, Plant and Equipment and Intangible assets		
	Property, Plant and Equipment	133.97	66.68
	Intangible Asset	291.04	308.58
	Intangible Asset Under Development	1,262.60	863.08
	Capital Work in Progress		-
(b)	Non-current investments	22.36	505.43
(c)	Long-term loans and advances	-	-
(d)	Deferred Tax Assets	-	-
(e)	Other Non Current Assets	-	-
		1,709.97	**1,743.77**
2	**CURRENT ASSETS**		
(a)	Current Investments	3,754.10	-
(b)	Inventories	-	-
(c)	Trade receivables	906.29	717.31
(d)	Cash and Bank Balances	209.55	32.02
(e)	Short-term loans and advances	42.70	150.76
(f)	Other Current Assets	73.34	192.97
		4,985.99	**1,093.07**
	TOTAL	**6,695.95**	**2,836.84**

For and on behalf of the Board of Directors of
KRATIKAL TECH LIMITED

For KRATIKAL TECH LIMITED

Director

PARATOSH KUMAR
Whole Time Director
DIN : 07676819

KRATIKAL TECH LIMITED

(FORMERLY KNOWN AS KRATIKAL TECH PRIVATE LIMITED)

5th Floor, A-5, Sector-68, Grovy Optiva Noida, Noida, Gautam Buddha Nagar,Uttar Pradesh - 201301

CIN: L62099UP2013PLC060625

CASH FLOW STATEMENT AS AT 30th September 2026

Particulars	For the Period ended on Sept 30, 2026	For the Year Ended On March 31, 2026
A. **CASH FLOW FROM OPERATING ACTIVITIES**		
Net Profit before tax and Exceptional items	468.24	658.06
Adjustment For:		
(a) Depreciation and Amortization	31.29	82.77
(b) Finance Charges	1.05	1.80
(c) ESOP Reserve	-	-88.27
(d) Prior Period Items	-	-30.87
Operating Profit before Working Capital Changes	**500.57**	**623.50**
Adjustment For :		
(a) (Increase)/Decrease in Investments	-3,754.10	-
(b) (Increase)/Decrease in Trade Receivables	-188.98	-309.89
(c) (Increase)/Decrease in Loans & Advances	108.06	-32.72
(d) (Increase)/Decrease in Other Current Assets	119.63	-102.23
(e) Increase /(Decrease) in Trade Payables	41.92	0.41
(f) Increase /(Decrease) in Other Liabilities	-31.20	126.62
(g) Increase /(Decrease) in Provision	-33.65	76.40
CASH GENERATED FROM OPERATIONS	**-3,237.74**	**382.09**
Less : Direct Taxes paid (Net of Refund)	-123.58	-207.48
CASH FLOW BEFORE EXTRAORDINARY ITEMS	**-3,361.33**	174.61
NET CASH FROM OPERATING ACTIVITIES (A)	**-3,361.33**	**174.61**
B. **CASH FLOW FROM INVESTING ACTIVITIES**		
(a) Sale/(Purchase) of Property, Plant & Equipment and Intangible Asset	-480.55	-531.11
(b) (Increase) / Decrease in Investment	483.07	-467.35
NET CASH FROM INVESTING ACTIVITIES (B)	**2.52**	**-998.46**
C. **CASH FLOW FROM FINANCING ACTIVITIES**		
(a) Increase/(Decrease) in Term Borrowing	12.57	-
(b) Finance charges	-1.05	-1.80
(c) Proceeds from Share Capital & Security Premium	3,524.83	758.04
NET CASH FLOW IN FINANCING ACTIVITIES (C)	**3,536.34**	**756.24**
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	177.53	-67.61
OPENING BALANCE – CASH & CASH EQUIVALENT	32.02	99.63
CLOSING BALANCE - CASH & CASH EQUIVALENT	**209.55**	**32.02**

For and on behalf of the Board of Directors of
KRATIKAL TECH LIMITED

For KRATIKAL TECH LIMITED

paratosh

PARATOSH KUMAR Director
Whole Time Director
DIN : 07676819

A T K & ASSOCIATES
Chartered Accountants

C-40, Second Floor, Ten Tower, Above Indian Bank, Sector 15, Vasundhara Ghaziabad – 201012 (U.P) Ph: 88828-54825, 98188-30255 E-Mail: atkandassociates@gmail.com

Independent Auditor's Limited Review Report on consolidated unaudited financial results for half yearly ended 30th September 2026, of Kratikal Tech Limited, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
KRATIKAL TECH LIMITED
(Formerly Known As Kratikal Tech Private Limited)
(CIN No.: L62099UP2013PLC060625)

1. We have reviewed the accompanying statement of unaudited consolidated financial results of KRATIKAL TECH LIMITED ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the six months ended September 30, 2026 attached herewith, 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. The Holding Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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 Accountants of India. This standard requires that we plan and perform the 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.

4. **The Statement Includes the results of the following entities:**

S. No	Name of the Entity	Relationship
1.	Kratikal Tech Limited	Parent Company
2.	Kratikal Academy Private Limited	Subsidiary Company
3.	Threatcop AI Inc	Subsidiary Company
4.	Threatcop FZ LLC	Subsidiary Company

5. 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 applicable 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 other information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A T K & Associates
Chartered Accountants
Firm Reg. No. 018918C

CA Ankur Tayal
Partner
Membership No. 404791
Date: 05/11/2026
Place: Ghaziabad

UDIN: 26404791DXUFBB8071

KRATIKAL TECH LIMITED

(FORMERLY KNOWN AS KRATIKAL TECH PRIVATE LIMITED)
Consolidated Financial Results for the Half Year Ended 30th Sept, 2026
CIN: L62099UP2013PLC060625
(All amounts are in INR Lakhs, unless otherwise stated)

S.No	Particulars	Half Year Ended			Year Ended	
		30.09.2026 (Unaudited)	31.03.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	**Revenue from Contract with Customers**					
	a) Revenue from operations	2,231.73	2,320.46	1,351.13	3,671.59	2,085.09
	Total Revenue from Operations	**2,231.73**	**2,320.46**	**1,351.13**	**3,671.59**	**2,085.09**
2	Other Income	9.55	10.41	3.66	14.06	26.14
3	**Total Income**	**2,241.27**	**2,330.87**	**1,354.78**	**3,685.65**	**2,111.23**
4	**Expenses**					
	(a) Cost of services	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods and work-in- progress	-	-	-	-	-
	(d) Professional Charge & Direct Expense	27.17	-	-	-	-
	(e) Employee benefits expense	898.17	862.90	641.88	1,504.79	1,004.82
	(f) Finance costs	1.05	-	-	-	-
	(g) Depreciation and amortisation expense	32.53	61.54	21.23	82.77	30.26
	(h) Other expenses	897.84	740.20	529.98	1,270.18	550.62
	Total Expenses	**1,856.75**	**1,664.65**	**1,193.10**	**2,857.74**	**1,585.70**
5	**Profit/(Loss) Before share of Profit/(Loss) of Associate/Joint Ventures, Exceptional Items and Tax**	**384.52**	**666.22**	**161.69**	**827.91**	**525.54**
6	**Profit/(Loss) Before Exceptional Items and Tax**	**384.52**	**666.22**	**161.69**	**827.91**	**525.54**
7	**Profit/(Loss) Before Tax**	**384.52**	**666.22**	**161.69**	**827.91**	**525.54**
8	Tax Expense					
	Current Tax (Net)	96.78	166.79	40.69	207.48	132.60
	Deferred Tax	7.77	-0.87	-0.87	-1.73	-0.90
	Total	**104.55**	**165.92**	**39.83**	**205.75**	**131.70**
9	**Profit/(Loss) After Tax from continuing operations**	**279.97**	**500.30**	**121.86**	**622.16**	**393.83**
10	**Total Profit/(Loss)**	**279.97**	**500.30**	**121.86**	**622.16**	**393.83**
11	**Other Comprehensive Income**	-	-	-	-	-
12	**Total Comprehensive Income**	**279.97**	**500.30**	**121.86**	**622.16**	**393.83**
13	Paid-up Equity Share Capital (Face Value of Rs.10 Each)	1,110.05	816.05	1.21	816.05	2.88
14	Reserves and Surplus (i.e Other Equity)	5,059.73	1,594.08	1,368.65	1,594.08	1,140.85
15	Networth	6,169.79	2,410.14	1,369.87	2,410.14	1,143.73
16	Basic Earnings Per Share (in Rs.) - (Not Annualised in respect of half yearly/ interim periods) - Continued Operations	2.94	6.40	543.25	7.62	3828.09
17	Diluted Earnings Per Share (in Rs.) - (Not Annualised in respect of half yearly/ interim periods) - Continued Operations	2.92	6.39	543.25	7.59	3,148.15

Notes:-

1. The above unaudited consolidated financial results of the Company for the half year ended September 30, 2026 have been prepared in accordance with the recognition and measurement principles laid down in the applicable as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. 2.These consolidated financial results for the half year ended September 30, 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors of the Company at their respective meetings held on November 05, 2026. Furter, the above results have been subjected to Limited Review by the Statutory Auditors of the Company

2. The Company is engaged in providing AI-driven, Software-as-a-Service–based cybersecurity solutions through its proprietary security software platform, supported by cybersecurity and regulatory compliance services, enabling enterprises to achieve measurable cyber risk reduction and enhanced resilience.

3. Previous half year ended/year ended items are regrouped or reclassified in line with the current half year ended/year ended presentation, if any.

4. During the period, the Company completed its Initial Public Offering (IPO) comprising a fresh issue of 29,40,000 equity shares of face value of Rs.10/- each at an issue price of Rs.135/- per equity share (including a premium of Rs.125/- per equity share), aggregating to Rs.3,969.00 lakhs. The equity shares were allotted on July 3, 2026, and listed on the BSE SME Platform on July 7,

5.Earnings Per share: Earnings Per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.

6.Kratikal operates in only one business segment. Accordingly, separate segment-wise reporting is not applicable to the Company.

7. The company is having subsidiary. Therefore, it has prepared standalone results as well as consolidated result.
The Consolidated Financial Result Includes Financial statement of Subsidiary Kratikal Academy Private Limited, Threatcop AI Inc and Threatcop FZ LLC.

8.The proceeds from the IPO are Rs. 39.69 Crore. The object & proposed utilisation of the same is as follows:

Original Object	Original Allocation (Rs.in Crores)	Funds Utilised (Rs.in Crores)	Unutilized Amount (Rs.in Crores)
Issue related expense	4.66	4.25	0.41
General Corporate Purposes	2.72	0	2.72
Investment in product development	9.23	0	9.23
Investment in Threatcop FZ LLC, UAE and Threatcop AI Inc, USA (Subsidiaries)	23.08	0	23.08
Total	**39.69**	**4.25**	**35.44**

9.The results of the company are available Company's website
https://kratikal.com/ and also on the stock exchange website at https://www.bseindia.com/ where the shares of the Company are listed.

For and on behalf ofthe Board of Directors of
KRATIKAL TECH LIMITED

For KRATIKAL TECH LIMITED

PARATOSH KUMAR
Whole Time Director
DIN : 07676819

Director

KRATIKAL TECH LIMITED

(FORMERLY KNOWN AS KRATIKAL TECH PRIVATE LIMITED)

5th Floor, A-5, Sector-68, Grovy Optiva Noida, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301

CIN: L62099UP2013PLC060625

BALANCE SHEET AS AT 30th September 2026

Amount (Rs in Lacs)

	PARTICULARS	As at 30.09.2026	As at 31.03.2026
A)	**EQUITY AND LIABILITIES**		
1	**SHAREHOLDERS'S FUNDS**		
(a)	Share Capital	1,110.05	816.05
(b)	Reserves and surplus	5,059.73	1,568.00
	Minority Interest	-	-
		6,169.79	**2,384.06**
2	**NON CURRENT LIABILITY**		
(a)	Long-term borrowings	-	0.50
(b)	Other Non-current Liabilities	-	-
(c)	Deferred Tax lability	2.35	20.09
(d)	Long-term provisions	95.92	72.66
		98.27	**93.25**
3	**CURRENT LIABILITY**		
(a)	Short-term borrowings	27.19	-
(b)	Trade payables		
	Total Outstanding dues of Micro & Small Enterprises	-	-
	Total Outstanding dues Creditors other than Micro & Small Enterprises	63.49	21.55
(c)	Other current liabilities	294.49	299.14
(d)	Short-term provisions	157.61	214.52
		542.78	**535.21**
	TOTAL	**6,810.84**	**3,012.52**
B)	**ASSETS**		
1	**NON CURRENT ASSETS**		
(a)	Property, Plant and Equipment and Intangible assets		
	Property, Plant and Equipment	166.67	66.68
	Intangible Asset	291.04	308.58
	Intangible Asset Under Development	1,262.60	863.08
	Capital Work in Progress	-	-
(b)	Non-current investments	0.50	483.58
(c)	Long-term loans and advances	-	-
(d)	Deferred Tax Assets	-	-
(e)	Other Non Current Assets	-	-
		1,720.81	**1,721.92**
2	**CURRENT ASSETS**		
(a)	Current Investments	3,754.10	-
(b)	Inventories	-	-
(c)	Trade receivables	994.97	892.99
(d)	Cash and Bank Balances	225.54	59.24
(e)	Short-term loans and advances	22.84	145.39
(f)	Other Current Assets	92.59	192.97
		5,090.03	**1,290.60**
	TOTAL	**6,810.84**	**3,012.52**

For and on behalf of the Board of Directors of
KRATIKAL TECH LIMITED

For KRATIKAL TECH LIMITED

paratosh

Director

PARATOSH KUMAR
Whole Time Director
DIN : 07676819

KRATIKAL TECH LIMITED

(FORMERLY KNOWN AS KRATIKAL TECH PRIVATE LIMITED)

5th Floor, A-5, Sector-68, Groyy Optiva Noida, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301

CIN: L62099UP2013PLC060625

CASH FLOW STATEMENT AS AT 30th September 2026

Particulars	For the Period ended on Sept 30, 2026	For the Year Ended On March 31, 2026
A. **CASH FLOW FROM OPERATING ACTIVITIES**		
Net Profit before tax and Exceptional items	384.52	827.91
Adjustment For:		
(a) Depreciation and Amortization	32.53	82.77
(b) Finance Charges	1.05	1.80
(c)Foreign Currency Translation Reserve	2.31	5.34
(d) ESOP Reserve	-	-88.27
(e) Prior Period Items	-	-30.87
Operating Profit before Working Capital Changes	**420.41**	**798.69**
Adjustment For :		
(a) (Increase)/Decrease in Investments	-3,754.10	-
(b) (Increase)/Decrease in Trade Receivables	-101.97	-485.58
(c) (Increase)/Decrease in Loans & Advances	122.56	-27.55
(d) (Increase)/Decrease in Other Current Assets	101.77	-102.23
(e) Increase /(Decrease) in Trade Payables	41.94	1.49
(f) Increase /(Decrease) in Other Liabilities	-4.65	96.03
(g) Increase /(Decrease) in Provision	-56.91	107.45
CASH GENERATED FROM OPERATIONS	**-3,230.96**	**388.30**
Less : Direct Taxes paid (Net of Refund)	-122.29	207.48
CASH FLOW BEFORE EXTRAORDINARY ITEMS	**-3,353.25**	180.82
NET CASH FROM OPERATING ACTIVITIES (A)	**-3,353.25**	**180.82**
B. **CASH FLOW FROM INVESTING ACTIVITIES**		
(a) Interest Income	-	-
(b) Sale/(Purchase) of Property, Plant & Equipment and Intangible Asset	-514.49	-531.12
(c) (Increase) / Decrease in Investment	483.07	-446.49
NET CASH FROM INVESTING ACTIVITIES (B)	**-31.42**	**-977.61**
C. **CASH FLOW FROM FINANCING ACTIVITIES**		
(a) Increase/(Decrease) in Short Term Borrowing	27.19	-
(b) Finance charges	-1.05	-1.80
(c) Proceeds from Share Capital & Security Premium	3,524.83	758.04
NET CASH FLOW IN FINANCING ACTIVITIES (C)	**3,550.97**	**756.24**
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	166.30	-40.55
OPENING BALANCE – CASH & CASH EQUIVALENT	59.24	99.79
CLOSING BALANCE - CASH & CASH EQUIVALENT	**225.54**	**59.24**

For and on behalf of the Board of Directors of
KRATIKAL TECH LIMITED

For KRATIKAL TECH LIMITED

PARATOSH KUMAR
Whole Time Director
DIN : 07676819

Director

A T K & ASSOCIATES
Chartered Accountants

C-40, Second Floor, Ten Tower, Above Indian Bank, Sector 15, Vasundhara Ghaziabad – 201012 (U.P)
Ph: 88828-54825, 98188-30255
E-Mail: atkandassociates@gmail.com

UTILISATION OF IPO PROCEEDS

Date: 05/11/2026

To,
The Board of Directors
Kratikal Tech Limited
5th Floor, A-5, Block A, Sector 68,
Grovy Optiva Building, Noida,
Gautam Buddha Nagar, Uttar Pradesh – 201301

Subject: Certificate regarding utilisation of proceeds raised through the Initial Public Offering (IPO).

Dear Sir/Madam,

This certificate is being issued at the request of Kratikal Tech Limited ("the Company") in connection with the proceeds raised by the Company pursuant to its Initial Public Offering ("IPO")

1. Management's Responsibility

The preparation and maintenance of records relating to the receipt and utilisation of IPO proceeds, including compliance with the objects stated in the offer document and applicable laws, rules, regulations and approvals, are the responsibility of the Company's management. The management is also responsible for providing complete and accurate information, explanations and supporting documents to us.

2. Chartered Accountant's Responsibility and Scope

Our responsibility is to examine the relevant books of account, bank statements, payment records, management representations and other supporting documents made available to us, and to report on the utilisation of IPO proceeds based on our examination. Our procedures were limited to the records and explanations provided by the Company and the verification procedures considered necessary in the circumstances. This engagement is not an audit or review of the Company's financial statements, unless separately agreed and expressly stated.

3. Information Examined

For the purpose of this certificate, we have examined, on a test-check basis where considered appropriate, the following records for the period from 04.07.2026 to 30.09.2026

- Bank statements evidencing receipt and deployment of IPO proceeds, including details of any fixed deposits or other temporary investments;
- General ledger, payment vouchers, invoices, agreements and other supporting documents relating to utilisation;
- Statements and reconciliations prepared by the Company, and explanations and representations provided by its authorised officials;

A.T.K. & ASSOCIATES FRN-018918C Chartered Accountants

4. Utilization of IPO Proceeds

Based on our examination of the records and information referred to above, and according to the explanations provided to us, the position of the IPO proceeds and their utilization as at 30.09.2026 is summarized below:

Sr. No.	Item Head	Amount as proposed in the Offer Document (₹)	Amount Utilized (₹)			Unutilized Balance (₹)
			As at beginning	During the Qtr. Ended 30.09.2026	At the Qtr. Ended 30.09.2026	
1	Issue related expenses	4,65,59,000.00	-	4,25,21,630.00	4,25,21,630.00	40,37,370.00
2	Financing of acquisition	-	-	-	-	-
3	Working capital requirements	-	-	-	-	-
4	General corporate purposes	2,71,51,000.00	-	-	-	2,71,51,000.00
5	Capital Expenditure including towards development, refurbishment and renovation of Assets	9,23,45,000.00	-	-	-	9,23,45,000.00
6	Any other puporse, please specify	-	-	-	-	-
7	Investment in Threatcop FZ LLC, UAE and Threatcop AI Inc, USA (our subsidiaries)	23,08,45,000.00	-	-	-	23,08,45,000.00
	Total	**39,69,00,000.00**		**4,25,21,630.00**	**4,25,21,630.00**	**35,43,78,370.00**

***Note:** As at September 30, 2026, the unutilised IPO proceeds amounted to Rs. 35,43,78,370.00 (Rupees Thirty-Five Crore Forty-Three Lakh Seventy-Eight Thousand Three Hundred and Seventy Only). Out of the said unutilised amount:

1. An amount of Rs. 34,00,00,000.00 has been placed in Fixed Deposits (FDR).
2. The balance amount of Rs. 1,43,78,370.00 is lying in the Escrow Account.



S. No	Particulars	Response
1.	Whether all utilization is as per the disclosures in the Offer Document.	Yes, all utilization is as per the disclosures in the Offer Document
2.	Whether shareholder approval has been obtained in case of material deviations# from expenditures disclosed in the Offer Document?	Not Applicable
3.	Whether the means of finance for the disclosed objects of the issue have changed?	No
4.	Is there any major deviation observed over the earlier monitoring agency reports?	Not Applicable
5.	Whether all Government/statutory approvals related to the object(s) have been obtained?	Yes
6.	Whether all arrangements pertaining to technical assistance/collaboration are in operation?	Yes
7.	Are there any favorable/unfavorable events affecting the viability of these object(s)?	No
8.	Is there any other relevant information that may materially affect the decision making of the investors?	No

5. Certificate

Based on our examination as described above, and according to the information, explanations and representations provided to us, we certify that the IPO proceeds received by the Company have been utilised / remain unutilised as set out in the table above, as at 30.09.2026. The utilisation has been reported with reference to the objects and terms stated in the offer document.

6. Restriction on Use

This certificate has been issued solely for the purpose stated in the subject / introductory paragraph and should not be used, circulated, quoted or referred to for any other purpose or by any other person without our prior written consent, except where disclosure is required under applicable law or regulation.

For ATK & Associates
Chartered Accountants
FRN: 018918C



CA Ankur Tayal
Partner
Membership No. 404791
Date: 05/11/2026
Place: Ghaziabad
UDIN: 26404791JISVWS5823