M/s. YAWALKAR AND ASSOCIATES
CHARTERED ACCOUNTANTS

Off : 101, Laxminarayan Enclave, Opp. Dhantoli Garden Main Gate, Bhivapurkar Marg, Dhantoli Nagpur-440012
E-mail: office.akshay@gmail.com

**Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of Shradha AI Technologies Limited (Formerly Known As: Shradha Industries Limited) ("the Company") pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)**

Review Report
To the Board of Directors of,
**Shradha AI Technologies Limited**
**(Formerly Known As: Shradha Industries Limited)**

1. We have reviewed the accompanying statement of unaudited Standalone financial results of Shradha AI Technologies Limited (Formerly Known As: Shradha Industries Limited) ("the company"), for the quarter and three months ended 30th June'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 ("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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 regulations 33 of 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). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. 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.

Yawalkar and Associates
F. No.
139681W
Chartered Accountants

# M/s. YAWALKAR AND ASSOCIATES

CHARTERED ACCOUNTANTS

Off : 101, Laxminarayan Enclave, Opp. Dhantoli Garden Main Gate, Bhivapurkar Marg, Dhantoli Nagpur-440012
E-mail: office.akshay@gmail.com


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 Indian Accounting Standard ("Ind 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 Regulations 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For M/s. Yawalkar and Associates**
Chartered Accountants
Firm Reg. No. 139681W

Yawalkar and Associates F. No. 139681W Chartered Accountants

Ayawalkar

**CA. Akshay Nandakishor Yawalkar**
*Partner*
Membership No.: 620043
UDIN: **26620043YXRJBV6403**

Nagpur, 12th August ,2026

# Shradha AI Technologies Limited

**CIN: L51227MH1990PLC054825**

Registered office :Block No. S/8, 2nd Floor, 345, Shradha House, Kingsway, Kasturchand Park, Nagpur — 440001, Maharashtra, India

**Statement of Unaudited Financial Result for the Quarter ended 30th June 2026**

(₹ in Lakhs except for per share data )

| Sr No. | PARTICULARS | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | June 30th, 2026 | June 30th, 2025 | March 31st, 2026 | March 31st, 2026 |
| | | (Unaudited) | (Unaudited) | (Audited) | (Audited) |
| I | Revenue from operations | 370.00 | 601.71 | 532.98 | 1,885.66 |
| II | Other Income | 43.14 | 73.37 | 35.26 | 280.76 |
| III | **Total Income (I+II)** | **413.14** | **675.08** | **568.24** | **2,166.43** |
| IV | **Expenses** | | | | |
| | Cost of services rendered | 9.62 | 85.77 | 12.16 | 158.92 |
| | Purchases of Stock in trade | - | - | - | 24.08 |
| | Employee benefit expense | 88.53 | 84.21 | 146.01 | 465.72 |
| | Finance cost | 1.05 | 11.03 | 0.46 | 12.19 |
| | Depreciation and amortisation expense | 5.26 | 5.30 | 5.25 | 21.21 |
| | Other expenses | 4.83 | 12.88 | 32.80 | 85.44 |
| | **Total expenses (IV)** | **109.29** | **199.19** | **196.68** | **767.56** |
| V | **Profit/ (loss) before tax (III-IV)** | **303.85** | **475.89** | 371.56 | 1,398.87 |
| VI | **Tax expense** | | | | |
| | a) Current tax | 77.59 | 123.26 | 80.54 | 345.91 |
| | b) Earlier year tax | | 16.34 | 0.27 | 1.01 |
| | c) Deferred tax | (1.11) | (0.01) | (2.44) | (3.34) |
| | **Total tax expense** | **76.48** | **139.59** | **78.38** | **343.58** |
| VII | **Profit/ (loss) for the period (V - VI)** | **227.37** | **336.29** | **293.19** | **1,055.29** |
| VIII | **Other comprehensive income** | | | | |
| | A (i) Items that will not be reclassified to profit or loss | | | | |
| | a) Revaluation of Listed Equity Instruments | 872.96 | 1,056.32 | (1,435.92) | (3,310.80) |
| | b) Actual gain on sale of equity instruments | | | | |
| | Less Gain already booked in earlier period | | | | |
| | c) Actuarial gain / (loss) Remeasurement of Defined benefit obligations | - | - | (8.25) | (8.25) |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | | | | |
| | (iii) Deferred tax relating to items that will not be reclassified to profit or loss | (124.83) | (151.05) | 207.41 | 475.52 |
| | B (i) Items that will be reclassified to profit or loss | | | | |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | | | | |
| | **Total Other Comprehensive Income for the period** | **748.13** | **905.27** | **(1,236.76)** | **(2,843.53)** |
| | **Total Comprehensive Income for the period (VII+VIII)** | **975.50** | **1,241.56** | **(943.57)** | **(1,788.24)** |
| | Paid up share capital (par value of Rs. 2/- each fully paid up) | 1,219.05 | 1,219.05 | 1,219.05 | 1,219.05 |
| | Other equity | | | | 5,343.52 |
| | **Earnings per equity share at par value of Rs. 2 each (Amount in Rupees) :** | | | | |
| | a) Basic | **0.37** | **0.55** | **0.48** | 1.73 |
| | b) Diluted | **0.37** | **0.55** | **0.48** | 1.73 |

* EPS is not annualised for the quarter ended 30th June,2026, 30th June, 2025 and 31st March 2026

## Shradha AI Technologies Limited

**CIN: L51227MH1990PLC054825**

Registered office :Block No. S/8, 2nd Floor, 345, Shradha House, Kingsway, Kasturchand Park, Nagpur — 440001, Maharashtra, India

### Statement of Unaudited Financial Result for the Quarter ended 30th June 2026

1 The financial results for the quarter ended June 30, 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th August,2026. The Statutory Auditors of the Company have conducted Audit of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued a unmodified opinion on standalone results

2 The financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standards) Rules, as amended from time to time

3 Previous quarter's / year's figures have been regrouped / reclassified and rearranged wherever necessary to correspond with the current quarter's / year's classification / disclosure

4 The subdivision of existing equity share of face value of Rs 5/- (five) each fully paid up into equity shares of face value of Rs 2/- (two) each fully paid up was proposed by the Board of Directors in their meeting held on Wednesday, 23rd October 2024 The members of the Company in the Extra Ordinary General Meeting held on 19th November 2024 has approved the above sub-division and the Record date for determining the eligibility of the shareholders for sub-division/ split of equity shares was fixed on 10th December 2024

5 The board of directors has recommended a final dividend of Rs. 0.60/- (sixty paise only) per equity share of face value Rs 2/-(two rupees) i.e 30% on the equity shares in the capital of the company for the financial year 25-26 ended 31st March 2026 subject to the approval of the shareholders

6 The results for the quarter and three ended June 30th, 2026 are available.on the Metropolitan Stock Exchange website (URL www msei in) Bombay Stock Exchange (BSE) (URL www bseindia com) and on the Company's website (URL www shradhaaitechnologies com)

**For Shradha AI Technologies Limited**

**Mr. Sunil Raisoni**
**Managing Director**
**DIN No. 00162965**
**Nagpur August 12th, 2026**

Shradha AI Technologies Limited

**Shradha AI Technologies Limited**
**CIN: L51227MH1990PLC054825**
**Registered office :Block No. S/8, 2nd Floor, 345, Shradha House, Kingsway, Kasturchand Park, Nagpur — 440001, Maharashtra, India**
**Segmentwise Report for Quarter ended 30th June, 2026**

| Sr. No. | Particulars | Quarter ended | | | Year Ended |
|---|---|---|---|---|---|
| | | June 30th,2026 | June 30th,2025 | March 31st, 2026 | March 31st, 2026 |
| | | (Unaudited) | (Unaudited) | (Audited) | (Audited) |
| 1 | **Segment Revenue** | | | | |
| | a) IT Hardware | - | - | - | 27.34 |
| | b) Software development | 370.00 | 601.71 | 532.98 | 1,858.33 |
| | **Gross Revenue from sale of products and services** | **370.00** | **601.71** | **532.98** | **1,885.66** |
| 2 | **Segment Results** | | | | |
| | a) IT Hardware | - | - | - | 3.26 |
| | b) Software development | 284.62 | 506.65 | 410.54 | 1,269.42 |
| | **Less** | | | | |
| | i) Finance cost | (1.05) | | (12.19) | (12.19) |
| | ii) other unallocable (income) net of unallocable expenditure | 20.28 | 30.76 | (26.79) | 138.38 |
| | iii) Execptional item | | | | |
| | Total | **19.23** | **30.76** | **(38.98)** | **126.19** |
| | **Profit before Tax** | **303.85** | **475.89** | **371.56** | **1,398.87** |
| 3 | **Segment Assets** | | | | |
| | a) IT Hardware | - | - | 2.35 | 2.35 |
| | b) Software development | 959.41 | 435.43 | 872.43 | 872.43 |
| | **Unallocated Corporate Assets** | **6,991.52** | **10,505.02** | 6,022.05 | 6,022.05 |
| | **Total Assets** | **7,950.93** | **10,940.45** | **6,896.83** | **6,896.83** |
| 4 | **Segment Liability** | | | | |
| | a) IT Hardware | | - | - | - |
| | b) Software development | 127.64 | 124.84 | 160.49 | 160.49 |
| | **Unallocated Corporate Liabilities** | **285.23** | **857.52** | 173.76 | 173.76 |
| | **Total Liabilities** | **412.87** | **982.36** | **334.26** | **334.26** |
| | **Equity** | | | | |
| | Share Capital | 1,219.05 | 1,219.05 | 1,219.05 | 1,219.05 |
| | Other Equity | 6,319.02 | 8,739.04 | 5,343.52 | 5,343.52 |
| | **Total Equity** | **7,538.07** | **9,958.09** | **6,562.57** | **6,562.57** |
| | **Total Liabilities & Equity** | **7,950.93** | **10,940.45** | **6,896.83** | **6,896.83** |

**Note on Segments Information:**

Business Segments:

1 Based on the "management approach" as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along with Business Segments. The Accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in individual segments

**For Shradha AI Technologies Limited**

**Mr. Sunil Raisoni**
**Managing Director**
**DIN No. 00162965**
**Nagpur August 12th, 2026**

Shradha AI Technologies Limited