



**M/s. YAWALKAR AND ASSOCIATES**  
CHARTERED ACCOUNTANTS

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

**Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors of  
**Shradha AI Technologies Limited**

**Opinion**

We have audited the accompanying statement of Financial Results of Shradha AI Technologies Limited (the "Company") for the quarter and for the year ended March 31st, 2026 (the "Statement"/ "Financial Results") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ("the LODR Regulations").

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

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard and other accounting principles generally accepted in India of the net profit and other comprehensive loss and other financial information of the Company for the quarter and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.





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## Management's and Board of Directors' Responsibilities for the Financial Statement

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

## Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

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

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





# M/s. YAWALKAR AND ASSOCIATES

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## Other Matters

The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the nine months ended of the current financial year, which were subject to limited review by us. Our opinion is not modified in respect of this matter.

For, M/s. Yawalkar and Associates

Chartered Accountants

Firm Reg. No. 139681W



CA Akshay Nandakishor Yawalkar  
(Partner)

Membership No. 620043

UDIN: 26620043UWGSEP1975

Nagpur, 26<sup>th</sup> May, 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 Audited Standalone Financial Result for Quarter and Year ended 31st March 2026**

(₹ in Lakhs except for per share data)

Sr No.	PARTICULARS	Quarter Ended			Year Ended	
		March 31st, 2026	December 31st, 2025	March 31st, 2025	March 31st, 2026	March 31st, 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>I</b>	Revenue from operations	532.98	307.96	307.27	1,885.66	1,479.47
<b>II</b>	Other Income	35.26	40.33	105.42	280.76	288.20
<b>III</b>	<b>Total Income (I+II)</b>	<b>568.24</b>	<b>348.29</b>	<b>412.68</b>	<b>2,166.43</b>	<b>1,767.67</b>
<b>IV</b>	<b>Expenses</b>					
	Cost of services rendered	12.16	18.91	20.07	158.92	109.19
	Purchases of Stock in trade	-	-	-	24.08	-
	Employee benefit expense	146.01	115.33	74.45	465.72	296.97
	Finance cost	0.46	-0.43	0.54	12.19	7.05
	Depreciation and amortisation expense	5.25	5.31	3.58	21.21	14.34
	Other expenses	32.80	30.12	15.04	85.44	70.58
	<b>Total expenses (IV)</b>	<b>196.68</b>	<b>169.25</b>	<b>113.68</b>	<b>767.56</b>	<b>498.12</b>
<b>V</b>	<b>Profit/ (loss) before tax (III-IV)</b>	<b>371.56</b>	<b>179.04</b>	<b>299.01</b>	<b>1,398.87</b>	<b>1,269.55</b>
<b>VI</b>	<b>Tax expense</b>					
	a) Current tax	80.54	46.89	76.55	345.91	312.47
	b) Earlier year tax	0.27	(16.65)	0.25	1.01	(2.72)
	c) Deferred tax	(2.44)	(0.40)	0.16	(3.34)	(10.57)
	<b>Total tax expense</b>	<b>78.38</b>	<b>29.83</b>	<b>76.96</b>	<b>343.58</b>	<b>299.18</b>
<b>VII</b>	<b>Profit/ (loss) for the period (V - VI)</b>	<b>293.19</b>	<b>149.21</b>	<b>222.04</b>	<b>1,055.29</b>	<b>970.36</b>
<b>VIII</b>	<b>Other comprehensive income</b>					
	A (i) Items that will not be reclassified to profit or loss:					
	a) Revaluation of Listed Equity Instruments	(1,435.92)	(517.86)	(2,793.10)	(3,310.80)	2,768.30
	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)	-	0.35	(8.25)	0.35
	(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	207.41	74.05	398.92	475.52	(425.25)
	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					
	<b>Total Other Comprehensive Income for the period</b>	<b>(1,236.76)</b>	<b>(443.80)</b>	<b>(2,393.84)</b>	<b>(2,843.53)</b>	<b>2,343.40</b>
	<b>Total Comprehensive Income for the period (VII+VIII)</b>	<b>(943.57)</b>	<b>(294.59)</b>	<b>(2,171.80)</b>	<b>(1,788.24)</b>	<b>3,313.76</b>
	Par value per Share	2.00	2.00	2.00	2.00	2.00
	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	1,219.05
	Other equity				6,562.57	7,497.48
	<b>Earnings per equity share at par value of Rs. 2 each (Amount in Rupees) :</b>					
	a) Basic	0.48	0.24	0.36	1.73	1.59
	b) Diluted	0.48	0.24	0.36	1.73	1.59

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**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 Audited Standalone Financial Result for Quarter and Year ended 31st March 2026**

\* EPS is not annualised for the quarter ended 31st March 2026, 31st December 2025 and 31st March 2025

1 The above Audited standalone financial results for the quarter and year ended on March 31st, 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26th May, 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 standalone and 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 Company has approved and paid a final dividend of Rs.0.60Paise [Sixty Paise Only] per equity share of face value of Rs. 2/- (Rupees Two) each i.e @30% on the equity shares in the capital of the Company for the financial year 2024-2025 ended 31st March 2025 at the Annual General meeting held on 29th August, 2025. The Final Dividend was paid on 12th September, 2025

5 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.

6 The Board of Directors have proposed a final dividend of 30% i.e. 0.60 paise per Equity shares of Face value of Rs. 2/- each to be approved by the members in the ensuing AGM for the Financial year 2025-26.

7 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has considered restructured compensation of its employees with effect from April 1, 2026, and assessed the impact of the changes, consistent with the Labour Codes, draft rules, FAQs etc.. Considering the materiality and regulatory-driven, nature of this impact, the Company has accounted for this impact in the employee benefit expenses in the statement of profit or loss for the year ended March 31, 2026. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

8 Figures for the quarter ended March 31, 2026 represent the difference between audited figures for the financial year and the published unaudited year-to-date figures for the nine months period ended December 31st, 2025.

9 The results for the quarter and year ended March 31st, 2026, are available, on the Metropolitan Stock Exchange website (URL: [www.msei.in](http://www.msei.in)) Bombay Stock Exchange (BSE), (URL: [www.bseindia.com](http://www.bseindia.com)) and on the Company's website (URL: [www.shradhaaittechnologies.com](http://www.shradhaaittechnologies.com))

For Shradha AI Technologies Limited

  
Mr. Sunil Ralson  
Managing Director  
DIN No. 00162965  
Nagpur, 26th May 2026



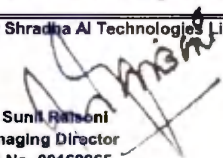
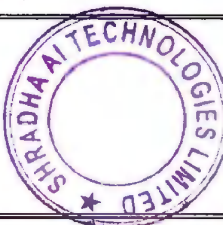
**SHRADHA AI TECHNOLOGIES LIMITED**

CIN: L51227MH1990PLC054825

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

**Audited Standalone Balance Sheet As at 31st March, 2026**

(₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
	(Audited)	(Audited)
<b>I. ASSETS</b>		
<b>A. Non-current assets</b>		
(a) Property, plant and equipment	47.31	26.52
(b) Intangible assets	4.23	6.20
(c) Financial assets		
(i) Investments	3,418.28	4,873.59
(ii) Other Financial assets	1.15	3.64
(d) Other non-current assets	7.50	7.50
<b>Total Non-current assets</b>	<b>3,478.48</b>	<b>4,917.44</b>
<b>B. Current assets</b>		
(a) Financial assets		
(i) Trade receivables	827.47	119.24
(ii) Cash and cash equivalents	100.10	698.00
(iii) Bank balances other than (ii) above	19.81	445.61
(iv) Loans	1,997.98	3,250.01
(v) Other financial assets	453.34	1.55
(b) Current tax assets (net)	18.96	5.71
(c) Other current assets	0.70	6.70
<b>Total Current assets</b>	<b>3,418.36</b>	<b>4,526.83</b>
<b>TOTAL ASSETS</b>	<b>6,896.83</b>	<b>9,444.27</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>A. Equity</b>		
(a) Equity share capital	1,219.05	1,219.05
(b) Other equity	5,343.52	7,497.48
<b>Total Equity</b>	<b>6,562.57</b>	<b>8,716.53</b>
<b>B. Liabilities</b>		
<b>B.1 Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Lease Liabilities	27.53	11.61
(b) Provisions	25.82	7.09
(c) Deferred tax liabilities (net)	60.03	538.90
<b>Total Non-current liabilities</b>	<b>113.38</b>	<b>557.60</b>
<b>B.2 Current liabilities</b>		
(a) Financial liabilities		
(i) Lease Liabilities	14.45	7.59
(ii) Trade payables:		
(A) Total outstanding dues of micro enterprise and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	43.44	1.44
(iii) Other current financial liabilities	48.68	31.32
(b) Other current liabilities	52.15	17.99
(c) Provisions	3.34	0.76
(d) Current tax liabilities (net)	58.83	111.04
<b>Total Current liabilities</b>	<b>220.88</b>	<b>170.14</b>
<b>Total liabilities</b>	<b>334.27</b>	<b>727.74</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,896.83</b>	<b>9,444.27</b>
The disclosure is an extract of the audited Balance sheet as at March 31, 2026 and March 31, 2025 prepared in compliance with the Indian Accounting Standards (Ind-AS)		
For Shradha AI Technologies Limited		
 <b>Mr. Sunil Rautoni</b> Managing Director DIN No. 00162965 Nagpur, 26th May 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

Audited Standalone Statement of Cash Flow for the Year ended on 31st March, 2026

(₹ in Lakhs)

Particulars	For the Year ended 31st March, 2026		For the Year ended 31st March, 2025	
		(Audited)		(Audited)
<b>A) Cash Flow from Operating Activities</b>				
Net Profit before Tax	1,398.87		1,269.55	
Adjustments for :				
Depreciation	21.21		14.34	
Interest income	(216.27)		(214.20)	
Dividend income	(61.50)		(49.00)	
Interest expenses & Other Borrowing Cost	8.75		7.05	
Interest expense Ind AS 116	3.44			
Gain on lease	(2.89)			
Changes in Non Current Provisions	10.48		3.90	
Changes in Current Provisions	2.57		0.34	
<b>Operating profit before working capital changes</b>		<b>1,164.65</b>		<b>1,031.98</b>
<b>Adjustment for Working Capital Changes :</b>				
Changes in Trade Receivables	(708.22)		150.06	
Changes in Trade Payables	42.00		(12.47)	
Changes in Other Current Liabilities	34.17		(11.55)	
Changes in Other Current Financial Liabilities	7.26		(7.62)	
Changes in Other Current Assets	6.00		(3.89)	
Changes in Non-Current Assets	-		4.80	
Changes in Non-Current Financial Assets	2.49			
<b>Total working capital changes</b>	<b>548.33</b>		<b>1,151.31</b>	
Direct Taxes Paid (Net)	(411.37)		(243.62)	
Taxes of earlier years	(1.01)		2.72	
<b>Net Cash From Operating Activities (A)</b>		<b>135.96</b>		<b>910.41</b>
<b>B) Cash Flow from Investing Activities</b>				
Net Proceeds from Inter Corporate Loans	1,252.04		(1,359.10)	
Purchase of Investments	(1,860.00)		(55.10)	
Changes in Other Financial Assets	(451.79)		(1.55)	
Changes in Other Bank Balances	425.80		(21.90)	
Interest Income	216.27		214.20	
Dividend Income	61.50		49.00	
Proceeds from sale of investment	4.50		570.00	
Gain on lease	2.89		-	
Purchase of ROU	(95.13)		-	
Deletion of ROU	55.09		-	
Purchase of Fixed Asset	-		(0.32)	
Proceeds from CWIP	-		(4.55)	
<b>Net Cash used in Investing Activities (B)</b>		<b>(388.83)</b>		<b>(609.32)</b>
<b>C) Cash Flow from Financing Activities</b>				
Dividend Paid	(355.62)		(177.11)	
Changes in lease liability	22.78		(9.83)	
Interest Expenses & Other Borrowing Cost	(12.19)		(7.05)	
<b>Net Cash used in Financing Activities (C)</b>		<b>(345.03)</b>		<b>(193.99)</b>
<b>Net Increase / ( Decrease) in Cash and Cash Equivalents (A + B + C)</b>		<b>(597.90)</b>		<b>107.10</b>
<b>Opening Balance of Cash &amp; Cash Equivalents</b>		<b>698.00</b>		<b>590.89</b>
<b>Closing Balance of Cash &amp; Cash Equivalents</b>		<b>100.10</b>		<b>698.00</b>

For Shradha AI Technologies Limited

Mr. Sunit Ralsani  
Managing Director  
DIN No. 00162955  
Nagpur, 26th May 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  
Standalone Segmentwise Report for Quarter and Year ended 31st March 2026

Rs In Lacs

Sr. No.	Particulars	Quarter ended			Year Ended	Year Ended
		March 31st, 2026	December 31st, 2025	March 31st, 2025	March 31st, 2026	March 31st, 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1</b>	<b>Segment Revenue</b>					
	a) IT Hardware	-	-	-	27.34	-
	b) Software development	532.98	307.96	307.27	1,858.33	1,479.47
	<b>Gross Revenue from sale of products and services</b>	<b>532.98</b>	<b>307.96</b>	<b>307.27</b>	<b>1,885.66</b>	<b>1,479.47</b>
<b>2</b>	<b>Segment Results</b>					
	a) IT Hardware	-	-	-	3.26	-
	b) Software development	410.54	173.72	304.58	1,269.42	1,322.07
	<b>Less</b>					
	i) Finance cost	(12.19)			(12.19)	
	ii) other unallocable (income) net of unallocable expenditure	(26.79)	(5.32)	5.57	138.38	52.52
	iii) Exceptional item					
	<b>Total</b>	<b>(38.98)</b>	<b>(5.32)</b>	<b>5.57</b>	<b>126.19</b>	<b>52.52</b>
	<b>Profit before Tax</b>	<b>371.56</b>	<b>179.04</b>	<b>299.01</b>	<b>1,398.87</b>	<b>1,269.55</b>
<b>3</b>	<b>Segment Assets</b>					
	a) IT Hardware	2.35	-	5.65	2.35	5.65
	b) Software development	872.43	984.26	143.53	872.43	143.53
	<b>Unallocated Corporate Assets</b>	<b>6,022.05</b>	<b>7,148.38</b>	<b>9,295.09</b>	<b>6,022.05</b>	<b>9,295.09</b>
	<b>Total Assets</b>	<b>6,896.83</b>	<b>8,132.64</b>	<b>9,444.27</b>	<b>6,896.83</b>	<b>9,444.27</b>
<b>4</b>	<b>Segment Liability</b>					
	a) IT Hardware	-	-	-	-	-
	b) Software development	160.49	207.42	20.64	160.49	20.64
	<b>Unallocated Corporate Liabilities</b>	<b>173.76</b>	<b>419.09</b>	<b>707.11</b>	<b>173.76</b>	<b>707.11</b>
	<b>Total Liabilities</b>	<b>334.26</b>	<b>626.51</b>	<b>727.74</b>	<b>334.26</b>	<b>727.74</b>
	<b>Equity</b>					
	Share Capital	1,219.05	1,219.05	1,219.05	1,219.05	1,219.05
	Other Equity	5,343.52	6,287.09	7,497.48	5,343.52	7,497.48
	<b>Total Equity</b>	<b>6,562.57</b>	<b>7,506.14</b>	<b>8,716.53</b>	<b>6,562.57</b>	<b>8,716.53</b>
	<b>Total Liabilities &amp; Equity</b>	<b>6,896.83</b>	<b>8,132.64</b>	<b>9,444.27</b>	<b>6,896.83</b>	<b>9,444.27</b>

**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 and on behalf of the Board of Directors  
Shradha AI Technologies Limited

Mr. Sunil Raison,  
Managing Director  
DIN No. 00162965  
Nagpur, 26th May 2026

