AAA TECHNOLOGIES LIMITED
CIN : L72100MH2000PLC128949
(An ISO 9001:2015 & ISO 27001:2013 Company)
278-280, F Wing, Solaris-1, Saki Vihar Road, Opp. L&T Gate No. 6, Powai, Andheri (E), Mumbai 400 072, INDIA
☎ +91-22-2857 3815/16 +91-22-4015 2501 info@aaatechnologies.co.in www.aaatechnologies.co.in
Empanelled by CERT-In for IT Security Auditing Service
Accurate. Reliable. Innovative.
A NSE & BSE LISTED COMPANY

Date: 13th November, 2026

To,
The Manager,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G, Bandra Kurla Complex,
Bandra (East), Mumbai-400051.
Symbol: AAATECH

BSE LIMITED
(Listing Department)
P.J. Towers, 1st Floor,
Dalal Street, Mumbai-400001.
Scrip Code: 543671

SUBJECT: Outcome of the Board Meeting held on Friday, 13th November, 2026.

Ref: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sirs,

The Board of Directors in their meeting held on Friday, 13th November, 2026, *inter-alia*, considered and approved the following matters:

The Un-audited Financial Results of the Company for the Half year ended 30th September, 2026 along with the Statement of Asset and Liabilities and Statement of Cash Flow as on 30th September, 2026.

In accordance with the Regulation 33 of Listing Regulations we are enclosing herewith the followings:

1. Un-Audited Financial Results of the Company for the Half Year Ended 30th September, 2026 along with the Statement of Asset and Liabilities as at 30th September, 2026 and Cash Flow Statement as on 30th September, 2026.
2. Limited Review Report on aforesaid Financial Results.

The Meeting commenced at 04.00 P.M. and concluded at 05.00 P.M.

You are requested to take the same on record.

Thanking You,

Yours faithfully,

For AAA TECHNOLOGIES LIMITED

SHAH SAGAR MANOJ
Digitally signed by SHAH SAGAR MANOJ
Date: 2026.11.13 17:22:16 +05'30'

AAA TECHNOLOGIES LIMITED MUMBAI

SAGAR SHAH
COMPANY SECRETARY AND COMPLIANCE OFFICER

AAA TECHNOLOGIES LIMITED
CIN: L72100MH2000PLC128949
278-280, F Wing, Solaris 1, Saki Vihar Road, Opp. L&T Gate No. 6, Powai, Andheri East, Mumbai 400 072

Statement of Unaudited Financial Results for the Quarter and Six Months ended September 30, 2026

(Rs. In Lakhs, unless otherwise stated)

Particulars	Quarter Ended			Six Months Ended		Year ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue						
Revenue from operations	391.22	375.97	671.18	767.19	1,041.64	1,716.77
Other income	45.42	48.36	42.27	93.77	82.75	142.40
Total Revenue (A)	**436.63**	**424.33**	**713.45**	**860.96**	**1,124.39**	**1,859.17**
Expenses						
Employee benefits expense	261.06	244.09	252.33	505.15	504.94	1,062.04
Finance costs	-	-	-	-	-	-
Depreciation and amortisation expense	4.67	3.80	8.04	8.47	16.06	32.16
Other expenses	74.59	60.64	304.34	135.23	351.70	512.74
Total expenses (B)	**340.32**	**308.53**	**564.71**	**648.85**	**872.71**	**1,606.95**
Profit/(loss) before tax (A-B)	**96.31**	**115.79**	**148.74**	**212.10**	**251.69**	**252.23**
Tax expense:						
- Current tax	25.90	30.30	38.91	56.20	66.29	71.28
- Deferred tax	-1.61	-1.16	-1.48	-2.77	-2.95	-7.53
Total tax expenses	**24.29**	**29.14**	**37.43**	**53.44**	**63.34**	**63.75**
Profit/(loss) for the period / year	**72.02**	**86.65**	**111.31**	**158.67**	**188.34**	**188.47**
Other Comprehensive Income / (Loss)						
Items that will not be reclassified to profit or loss						
Re-measurement gain/ (losses) on defined benefit plans	6.32	-2.20	-0.51	4.12	-1.03	-2.05
Tax impact of items that will not be reclassified to statement of profit and	-1.59	0.55	0.13	-1.04	0.26	0.52
Total other comprehensive income	**4.73**	**-1.65**	**-0.38**	**3.08**	**-0.77**	**-1.54**
Total comprehensive income for the period \ year	**76.75**	**85.00**	**110.92**	**161.75**	**187.57**	**186.94**
Paid up equity share capital (Face value Rs. 10 per share)	1,282.68	1,282.68	1,282.68	1,282.68	1,282.68	1,282.68
Other Equity				1,820.19		1,742.14
Earnings per equity share (not annualised for quarter)						
Basic EPS (Rs.)*	0.56	0.68	0.87	1.24	1.47	1.47
Diluted EPS (Rs.)*	0.56	0.68	0.87	1.24	1.47	1.47

1 As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "IT Audit Services" and thus Segmental Report for the quarter and six months is not applicable to the Company.

2 The financial results of the Company for the quarter and six months ended 30 September 2026 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 13 November 2026 and have been subjected to Limited Review by the Statutory Auditors of the Company.

3 These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind-AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.

4 The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") 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, as amended

5 Until FY 2025-26, the Company recognised revenue inclusive of Goods and Services Tax ("GST") with a corresponding debit to Other Expenses. During the quarter ended June 30, 2026, the Company has changed its accounting policy to recognise revenue net of GST, with effect from April 1, 2026, in order to align the presentation of revenue with the requirements of the applicable Indian Accounting Standards and generally accepted accounting principles in India. Accordingly, the corresponding comparative figures for previous quarters / year as presented in these results have been suitably restated as followings - 'Revenue From Operations' and 'Other Expenses' for (i) Quarter ended 30 September 2025 have reduced by INR 125.96 Lakhs (ii) Six months ended 30 September 2025 have reduced by INR 179.93 Lakhs and (iii) Year ended 31 March 2026 have reduced by INR 321.09 Lakhs, with nil impact on 'Net Profit / (loss) Before Tax' & 'Net Profit / (Loss) After Tax' to all the aforesaid periods / years.





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Statement of Unaudited Financial Results for the Quarter and Six Months ended September 30, 2026

6 During the current financial year, the Company recognised gratuity provision for the first time in accordance with Ind AS 19, Employee Benefits, based on actuarial valuation reports obtained as at 1 April 2025, 31 March 2026, 30 June 2026 and 30 September 2026.

Accordingly, the comparative financial information for the quarter and six months ended 30 September 2025 and the year ended 31 March 2026 has been restated to give effect to the gratuity obligation together with the related deferred tax impact. For the purpose of presenting the comparative quarterly financial information, the impact for the year ended 31 March 2026 has been allocated equally to each quarter of that year. The restatement has affected employee benefits expense, deferred tax, other comprehensive income and the corresponding comparative figures presented in these financial results. The financial impact is as follows

Particulars	Impact in statement of Profit & Loss		Impact in Other Comprehensive	
	Amount	Net Amount	Amount	Net Amount
For Quarter ended 30 September 2025				
- Increase in 'Employee benefits expenses'	5.95		0.51	
- Deferred tax asset on above	-1.50	4.45	-0.13	0.38
For Six months ended 30 September 2025				
- Increase in 'Employee benefits expenses'	11.90		1.03	
- Deferred tax asset on above	-3.00	8.91	-0.26	0.77
For Year ended 31 March 2026				
- Increase in 'Employee benefits expenses'	23.80		2.05	
- Deferred tax asset on above	-5.99	17.81	-0.52	1.54

Net decrease in retained earnings as on 1 April 2025 (not presented in these results) is INR 52.23 Lakhs - Gratuity provision (liability) - INR 69.80 Lakhs and Deferred tax (Asset) - INR 17.57 Lakhs

7 As of 30 September 2026, the Company has recognised unbilled revenue of INR 416.93 lakhs pertaining to services rendered, in accordance with Ind AS 115. This recognition primarily stems from management's assessment of service completion stages, contractual stipulations, and supporting documentation, which hinges significantly on estimates and judgment. The Auditors have primarily relied on management's judgement and representation in this regard, with limited verification of sample PO / contract terms and related estimates.

8 Pursuant to the Share Purchase Agreement dated 29 December 2025 entered into amongst Mr. Venugopal Madanlal Dhoot, Mrs. Shobha Venugopal Dhoot, Mr. Anirudh Venugopal Dhoot and Mr. Vineet Venugopal Dhoot (the "Sellers") and Jyotirgamya Advisory Private Limited and Mr. Ashok Kumar Chordia (the "Acquirers"), and the completion of the open offer made by the Acquirers under the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, the Acquirers have acquired 44,10,000 equity shares (34.38%) of the Company from the Sellers and control of the Company, which was taken on record by the Board of Directors at its meeting held on 14 August 2026. Consequently, the Acquirers are classified as Promoters of the Company and the erstwhile Promoters and members of the Promoter Group are reclassified as public shareholders, in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Pursuant to the change in control, Mr. Ashok Kumar Chordia (Non-Executive Director) and Mr. Santosh Kumar Pandey (Whole-time Director designated as Executive Director) were appointed with effect from 19 June 2026, Mr. Karan Sharma was appointed as an Additional Director (Executive) with effect from 3 September 2026, and Mr. Venugopal Dhoot resigned as Director and Managing Director of the Company with effect from 31 August 2026.

9 The Members of the Company at the Annual General Meeting held on 30 September 2026 declared a final dividend of INR 1.00 per equity share (10% of the face value of INR 10 each) for the financial year 2025-26. Pursuant to Article 85(d) of the Articles of Association, certain members of the Promoter / Promoter Group have voluntarily and irrevocably waived their right to receive the said dividend in respect of 44,56,469 equity shares. Accordingly, the final dividend of INR 83.70 Lakhs has been recognised as a liability payable as at 30 September 2026.

10 On 13 August 2026, the Company entered into a Memorandum of Understanding ("MOU") with Aikyam Stressed Assets Fund I (a SEBI registered Category I Alternative Investment Fund, the Prospective Resolution Applicant) and Aikyam Capital Management LLP for jointly submitting a resolution plan for Educomp Solutions Limited under the Corporate Insolvency Resolution Process. If the resolution plan is approved, Educomp Solutions Limited will be held through a special purpose vehicle in which the Company will hold 49%. Pursuant to the MOU, the Company has paid INR 600.00 Lakhs, which is included under "Other financial assets" and is refundable / adjustable against the bid amount as per the terms of the MOU. The Company's further commitments under the MOU include its share of the resolution plan amount through the special purpose vehicle and a success fee of 2% of the final bid amount, and amounts paid are liable to forfeiture, along with a penalty of 2% of the final bid amount, in the event of withdrawal by the Company after submission of the resolution plan. The resolution process is in progress as at the date of these results.

5 Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.

11 The figures for the quarter ended 30 September 2026 are the balancing figures between the unaudited figures for the six months ended 30 September 2026 and the published unaudited figures for the quarter ended 30 June 2026.

12 EPS and Diluted Not Annualized except for year ended on March 31, 2026

Place : Delhi
Date : 13 November 2026

SPML & Associates CHARTERED ACCOUNTANTS F.R.N. 136549W

Deeoak Sharma
Chief Financial Officer

For AAA Technologies Limited

Santosh Kumar Pandey
Executive Director
DIN: 02643704

AAA TECHNOLOGIES LIMITED MUMBAI

AAA TECHNOLOGIES LIMITED
CIN: L72100MH2000PLC128949
Registered Office:278-280, F Wing, Solaris 1, Saki Vihar Road, Opp. L&T Gate No. 6, Powai, Andheri East, Mumbai 400 072

Statement of Asset & Liabilities as on 30th September 2026

(₹ in Lakhs, unless otherwise stated)

Particulars	As at Sept 30, 2026	As at March 31, 2026
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	86.15	88.62
(b) Other Intangible assets	5.62	0.88
(c) Financial Assets		
(i) Investments		
(ii) Other financial assets	-	-
(d) Other non-current assets		
(e) Deferred tax assets (net)	29.43	27.70
Total Non-Current Assets (A)	**121.20**	**117.20**
(2) Current assets		
(a) Inventories		
(b) Financial Assets		
(i) Trade receivables	796.04	602.39
(ii) Cash and cash equivalents	106.57	386.90
(iii) Bank balances other than (ii) above	395.80	272.83
(iv) Loans	1,244.85	1,842.09
(v) Other financial assets	671.39	7.14
(c) Other current assets	46.47	13.05
(d) Current tax assets (net)	28.77	47.02
Total current assets (B)	**3,289.89**	**3,171.42**
Total Assets [A+B]	**3,411.09**	**3,288.62**
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,282.68	1,282.68
Total Equity attributable to Equity Holders	**3,102.87**	**3,024.82**
Total Equity (A)	**3,102.87**	**3,024.82**
Liabilities		
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Other financial liabilities		
(b) Provisions	93.63	83.92
(d) Other non-current liabilities		
Total non-current liabilities	**93.63**	**83.92**
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables		
-Total outstanding dues of micro and small enterprises		
-Total outstanding dues of creditors other than micro and small enterprises	15.42	14.28
(iii) Other financial liabilities	154.45	132.04
(b) Other current liabilities	18.53	17.58
(c) Provisions	26.19	15.99
(d) Current tax liabilities (net)		
Total Current liabilities	**214.59**	**179.89**
Total liabilities (B)	**308.22**	**263.81**
Total Equity and Liabilities [A+B]	**3,411.09**	**3,288.62**

For AAA Technologies Limited

Deepak Sharma
Chief Financial Officer

Santosh Kumar Pandey
Executive Director
DIN: 02643704

Place : Delhi
Date : 13 November 2026

SPML & Associates CHARTERED ACCOUNTANTS F.R.N. 136549W

AAA TECHNOLOGIES LIMITED MUMBAI

AAA TECHNOLOGIES LIMITED
CIN: L72100MH2000PLC128949
Registered Office:278-280, F Wing, Solaris 1, Saki Vihar Road, Opp. L&T Gate No. 6, Powai, Andheri East, Mumbai 400 072

Standalone Statement of Cash Flows for the six months ended 30th September 2026

(₹ in Lakhs, unless otherwise stated)

Particulars		For the six months ended September 30, 2026	For the six months ended September 30, 2025
Cash Flow from/(Used in) Operating Activities			
Profit before tax		212.10	251.69
Adjustments to reconcile net profit to net cash provided by operating activities:			
Depreciation and Amortization		8.47	16.06
Finance cost		-	-
Interest income		-93.69	-82.75
Operating profit before working capital changes		**131.01**	**183.97**
Movement in working capital:			
Decrease/(Increase) in trade receivables		-193.65	27.57
(Increase)/Decrease in other financial assets		-664.25	4.94
(Increase)/Decrease in other current assets		-33.42	-6.56
(Decrease)/Increase in trade payable		1.14	-
Increase/(Decrease) in provisions		19.91	7.42
Increase/(Decrease) in other financial liabilities		-49.81	-
Changes in other current liabilities		-10.53	0.03
Cash generated/(used) in operations		**-799.60**	**217.37**
Income tax paid (net)		-37.95	-72.52
Cash generated/(used) in operating activities	**(A)**	**-837.55**	**144.85**
Cash flow from investing activities			
(Purchase)/ sale of Property, Plant and Equipment/capital expenditure including intangible asset		-10.74	-0.40
Loans (inter-corporate deposits) given (net of repayments)		597.24	-
Interest received		93.69	82.75
Net investments / (proceeds from investments)		-	-0.76
Cash generated/ (used) in investing activities	**(B)**	**680.19**	**81.59**
Cash flow from financing activities			
Proceed /(Repayment) of borrowings (net)			
Dividend distribution (final dividend FY25-26 declared 30-09-2026, unpaid at 30-09)		-	-16.01
Interest paid			
Cash generated/(used) in financing activities	**(C)**	-	**-16.01**
Net Increase/(Decrease) in cash and cash equivalents	**(A+B+C)**	**-157.36**	**210.43**
Cash and cash equivalent at beginning of period		659.73	2,282.39
Cash and cash equivalent at end of period		502.37	2,492.82
Net Increase/(Decrease) in cash and cash equivalents		**-157.36**	**210.43**

Place : Delhi
Date : 13 November 2026

SPML & Associates CHARTERED ACCOUNTANTS F.R.N. 136549W

For AAA Technologies Limited

Deepak Sharma
Chief Financial Officer

Santosh Kumar Pandey
Executive Director
DIN: 02643704

AAA TECHNOLOGIES LIMITED MUMBAI

Limited Review Report on Unaudited Financial Results of the AAA Technologies Limited for the Quarter and Half year ended 30 September 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
AAA Technologies Limited
Mumbai

We have reviewed the accompanying Statement of Unaudited Financial Results of AAA Technologies Limited (the 'Company'), for the quarter and half year ended 30 September 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').

The Company's Management is responsible for the preparation of this Statement in accordance with the recognition and measurement principles laid down in the 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 the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared, in all material respects, in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Emphasis of Matter

We draw attention to the following

a) We draw attention to Note 6 to the accompanying Statement, which describes the change in the Company's accounting policy for presentation of revenue. Until 31 March 2026, the Company recognised revenue inclusive of Goods and Services Tax ("GST") with a corresponding charge to Other Expenses. With effect from 1 April 2026, the Company has changed its accounting policy to recognise revenue net of GST in order to align its presentation with the requirements of the applicable Indian Accounting Standards. Accordingly, the comparative financial information for the quarter and half year ended 30 September 2025 and the year ended 31 March 2026 has been restated, and the financial effect of the change has been disclosed in the aforesaid Note.



b) We draw attention to Note 7 to the accompanying Statement, which describes the restatement of the comparative financial information for the quarter and half year ended 30 September 2025 and the year ended 31 March 2026 consequent to the first-time recognition of gratuity provision based on actuarial valuation reports as at 1 April 2025, 31 March 2026, 30 June 2026 and 30 September 2026 in accordance with Ind AS 19 and the consequential restatement in accordance with Ind AS 8, including the related deferred tax effects - the financial effect on account of the same has been disclosed in the aforesaid Note.

c) We draw attention to Note 9 to the accompanying Statement, which describes the change in control of the Company pursuant to the Share Purchase Agreement dated 29 December 2025 and the completion of the open offer under the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, the consequent reclassification of the Promoters, and the changes in the Board of Directors and management of the Company during the half year, including the resignation of Mr. Venugopal Dhoot as Director and Managing Director with effect from 31 August 2026.

d) We draw attention to Note 11 to the accompanying Statement, which describes the Memorandum of Understanding dated 13 August 2026 entered into by the Company with Aikyam Stressed Assets Fund I and Aikyam Capital Management LLP for jointly submitting a resolution plan for Educomp Solutions Limited under the Corporate Insolvency Resolution Process, the amount of INR 600.00 lakhs paid by the Company pursuant thereto and included under Other financial assets, and the Company's further commitments and the conditions of forfeiture under the said MOU. The outcome of the resolution process is uncertain as at the date of this report. Our conclusion is not modified in respect of these matters.

For **S P M L & Associates**
Chartered Accountants
FRN – 136549W



Govind Mandhania
(Partner)
M No: 183098
Date: 13 November 2026
Place: Mumbai
UDIN: 26183098TDLEXR6052