adisoft technologies
Digitally Yours

To,

NOVEMBER 04, 2026

Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1,
G Block, Bandra Kurla Complex,
Bandra (E), Mumbai — 400051

Company Code: **ADISOFT**
ISIN: **INE20PL01012**

Sub: Outcome of Board Meeting held on 4th November, 2026.

Pursuant to the provisions of Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would hereby inform you that the Board of Directors of the Company at their Meeting held today i.e. 04th November, 2026, inter alia transacted the following matters:

1. Approved the Un-Audited Financial Results (Standalone and Consolidated) for the half year ended 30th September, 2026 along with Statement of Assets and Liabilities and statement of Cash flow pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and took note of the unmodified Audit Report on Financial Results for the half year and year ended 30th September 2026 issued by the Statutory Auditors of the company;

The Un-Audited (Standalone and Consolidated) financial results along with Limited Review report including declaration of unmodified opinion under regulation 33(3)(d) is enclosed hereinunder as Annexure-A.

The meeting of the Board of Directors commenced at 3.30 P.M. and Concluded at 3:40 P.M.

Request you to please take the details on record,

Thanking you,
Yours faithfully,
For Adisoft Technologies Limited

ADISOFT TECHNOLOGIES LIMITED

Ajay Chandrashekhar Prabhu
Chairman & Managing Director
DIN: 06473412

KPNB & Associates
Chartered Accountants

Office 301, 3rd Floor,
Calyx House, Survey No 65B,
Chordiya Colony, 2/4A,
Gangadham - Shatrunjay Road,
Pune, Maharashtra 411048 (INDIA)
contact@kpnb.in
www.kpnb.in

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of Adisoft Technologies Limited for the half year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report

To,
The Board of Directors
Adisoft Technologies Limited

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Adisoft Technologies Limited** ("the Company") for the half year ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KPNB & Associates
Chartered Accountants
ICAI Firm Registration Number: 136141W

Basant Porwal
Partner
Membership Number: 113651
UDIN: 26113651ILXGIK3460
Place: Pune
Date: 04th November 2026

KPNB & Associates ★ FRN 136141W ★ Chartered Accountants

Adisoft Technologies Limited
CIN: L31108PN2013PLC146157
Unaudited Statement of Asset s and Liabilities for the half year ended 30th September, 2026
All amounts are in Lakhs unless otherwise stated

Particulars	As at September 30, 2026	As at March 31, 2026
	Reviewed	Audited
I EQUITY AND LIABILITIES		
(1) **Shareholder's Funds**		
(a) Share Capital	1,632	1,201
(b) Reserves & Surplus	13,091	5,952
	14,723	**7,153**
(2) **Non Current Liabilities**		
(a) Long Term Provisions	113	124
	113	**124**
(3) **Current Liabilities**		
(a) Short-term Borrowings	295	2,155
(b) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	89	156
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,307	4,278
(c) Other Current Liabilities	434	574
(d) Short-term Provisions	693	869
	2,818	**8,032**
TOTAL	**17,654**	**15,308**
II ASSETS		
(1) **Non Current Assets**		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	1,061	1,050
(ii) Capital Work-in-progress	609	247
(b) Non-Current Investments	84	84
(c) Deferred Tax Assets (Net)	68	50
(d) Other Non Current Assets	59	59
	1,881	**1,490**
(2) **Current Assets**		
(a) Inventories	1,944	1,665
(b) Trade Receivables	4,923	8,247
(c) Cash and Cash Equivalents	7,961	2,943
(d) Short-term Loans and Advances	709	816
(e) Other Current Assets	236	147
	15,773	**13,818**
TOTAL	**17,654**	**15,308**
Summary of Significant Accounting Policies Other Notes to the Financial Statements		

The accompanying summary of Significant Accounting Policies and other explanatory information are an integral part of the Financial Statements.

For and on behalf of the Board of Directors of
Adisoft Technologies Limited

ADISOFT TECHNOLOGIES LIMITED

Mr. Ajay Chandrashekhar Prabhu
Managing Director
DIN: 06473412

Mrs. Preeti Ajay Prabhu
Whole Time Director
DIN: 06473413

Date: 04-11-2026
Place: Pune

Adisoft Technologies Limited
CIN: L31108PN2013PLC146157
Unaudited Statement of Profit and loss for the Half Year ended 30th September, 2026
All amounts are in Lakhs unless otherwise stated

	Particulars	For the Half year ended			For the year ended
		September 30,2026 (Reviewed)	March 31,2026 (Audited)*	September 30,2025 (Audited)	March 31,2026
I	Revenue from Operations	7,227	11,746	4,896	16,642
II	Other Income	125	224	67	291
III	**TOTAL INCOME (I+II)**	**7,352**	**11,970**	**4,964**	**16,933**
IV	Expenses:				
	Purchases of Raw Material and Consumables	4,358	7,501	3,653	11,154
	Changes in Inventories of Raw Material and Consumables	-279	479	-496	-17
	Employee Benefits Expenses	750	784	495	1,279
	Finance Cost	64	94	85	179
	Depreciation & Amortization Expenses	18	13	11	24
	Other Expenses	818	750	484	1,233
	TOTAL EXPENSES	**5,729**	**9,621**	**4,232**	**13,851**
V	**Profit Before Tax (III - IV)**	**1,623**	**2,349**	**731**	**3,082**
VI	Tax Expenses:				
	Current Tax	396	587	201	788
	Tax expenses related to previous years	88	33	-	33
	Deferred Tax Charge for the Year	-18	-19	-1	-20
	TOTAL TAX EXPENSES	**466**	**600**	**200**	**801**
VII	**Profit After Tax (V - VI)**	**1,157**	**1,749**	**532**	**2,280**
VIII	Earning per Equity Share(Face Value Rs.10 per share)				
	Basic	9.63	4.43	4.43	18.99
	Diluted	9.63	4.43	4.43	18.99

*The figures for the half year ended 31 March 2026 are the balancing figures between the audited figures for the full financial year ended 31 March 2026 and the audited figures for the half year ended 30 September 2025.

Date: 04-11-2026
Place: Pune

ADISOFT TECHNOLOGIES LIMITED

For and on behalf of the Board of Directors of
Adisoft Technologies Limited

Mr. Ajay Chandrashekhar Prabhu
Managing Director
DIN: 06473412

Mrs. Preeti Ajay Prabhu
Whole Time Director
DIN: 06473413

Adisoft Technologies Limited
CIN: L31108PN2013PLC146157
Cash Flow Statement as at half year ended 30th September, 2026
All amounts are in Lakhs unless otherwise stated

Particulars	Half Year Ended September 30, 2026 Reviewed	Year ended March 31, 2026 Audited
Cash Flow from Operating Activities		
Profit Before Tax	1,622	3,081
Adjustment :		
Provision for Gratuity	4	81
Provision for Leave Encashment	-	3
Provision for Warranty	-	(38)
Depreciation & Amortisation	18	24
Finance Cost	64	179
Interest Income	124	19
Provision for Lease equalisation	-	8
Operating profit before working capital changes	1,833	3,357
Changes in Working Capital		
Increase / (Decrease) in Trade Payables	(3,038)	1,717
Increase / (Decrease) in Other Current Liabilities	(141)	75
Increase / (Decrease) Short term Provisions	(191)	(640)
Decrease / (Increase) Trade Receivables	3,324	(2,634)
Decrease / (Increase) Inventories	(279)	(17)
Decrease / (Increase) Non Current Asset	-	-
Decrease / (Increase) Other Current Asset	(89)	(14)
Decrease / (Increase) Short Term Loans and Advances	107	(803)
Cash Flow Generated from Operations	(307)	(2,316)
Taxes Paid (Net of refund)	(483)	693
Net Cash Flow from / (used in) Operating Activities (A)	**1,043**	**1,734**
Cash flow from Investing Activities:		
Acquisition of property, plant and equipment, capital work-in-progress and other intangible assets	(392)	(282)
Interest Income	(124)	(19)
Security Deposits	-	(1)
Net Cash Flow from / (used in) Investing Activities (B)	**(517)**	**(302)**
Cash flow from Financing Activities:		
Finance Cost	(64)	(179)
Increase in / (Repayment) of Long term borrowings	-	(569)
Increase in / (Repayment) of Short term borrowings	(1,859)	(119)
Proceeds from fresh issue of equity shares	7,410	-
IPO / share issue expenses paid	(995)	-
Net Cash Flow from /(used in) Financing Activities (C)	**4,492**	**(867)**
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	**5,018**	**564**
Cash and Cash Equivalents at the beginning of the year	2,943	2,379
Cash and Cash Equivalents at the end of the year	7,961	2,943
Net Increase in Cash and Cash Equivalents	**5,018**	**564**

The notes are an integral part of these financial statements.

Notes:
The Cash Flow statement has been prepared following the indirect method except in case of taxes which have been considered on the basis of actual movement of cash.

Date: 04-11-2026
Place: Pune

ADISOFT TECHNOLOGIES LIMITED
A

Mr. Ajay Chandrashekhar Prabhu
Managing Director
DIN: 06473412

Mrs. Preeti Ajay Prabhu
Whole Time Director
DIN: 06473413

M/S Adisoft Technologies Limited
CIN: - L31108PN2013PLC146157

Notes to Standalone Financial Results ended 30th September, 2026.

- The above results were reviewed and recommended by the Audit Committee, at its meeting held on November 4th, 2026 for approval by the Board and these results were approved and taken on record at the meeting of Board of Directors of the company held on that date and subjected to the limited review by the Statutory auditors.

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

- As per MCA Notification dated 16th February, 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirements of adoption of Ind AS for the preparation of Financial Statements.

- The figures for the Half year ended on 31st March, 2026 is the balancing figures between the audited figures in respect of the full financial year and year to date figures up to the first half of the relevant financial year.

- The entire proceeds realised from IPO has been utilised till September, 2026 in the following manner: -

Sr No.	Object as disclosed in the Offer Document	Actual Utilised Amount (Rs. In Lakhs)
1	Prepayment or repayment of a portion of certain outstanding borrowings availed by our Company	1000.00
2	Funding the capital expenditure requirements towards setting up of a new factory unit	394.00
3	To meet working capital requirements of the Company	1000.00
4	General Corporate purposes	547.00
5	Issue Related Expenses	1075.00

- The Company is engaged in the business of providing Digital automation solutions in the single geographical area i.e. India. Therefore, the disclosure requirements as per Accounting Standard 17- "Segment Reporting" is not applicable to the company.

ADISOFT TECHNOLOGIES LIMITED

- Figures relating to corresponding/previous periods have been regrouped / reclassified wherever necessary to confirm to current period figures.
- The above financial results will be available on the website i.e. https://adisoft.co.in/ and the stock exchange "www.nseindia.com".

For and on behalf of Board of Directors of
M/S Adisoft Technologies Limited

Mr. Ajay Chandrashekhar Prabhu
(Chairman and Managing Director)
DIN: - 06473412

Mrs. Preeti Ajay Prabhu
Whole Time Director
DIN: 06473413

Date: - 04-11-2026
Place: - Pune.

ADISOFT TECHNOLOGIES LIMITED

Adisoft Technologies Limited
Notes to Unaudited Financial Statements for the half year ended September 30, 2026
All amounts are in Lakhs unless otherwise stated

1 Corporate Information

The Company was originally incorporated in India on February 04, 2013 as Adisoft Technologies Private Limited, a Private Limited company, under the provisions of the Companies Act, 2013. Pursuant to the approval of the shareholders and in accordance with applicable provisions of the Companies Act, 2013, the Company was converted into a Public Limited Company during the period. Consequent to such conversion, the name of the Company was changed to Adisoft Technologies Limited, and a amended certificate of incorporation was issued by the Registrar of Companies with effect from 17th October 2025.

The Company is engaged in the business of providing Digital automation solution to automotive & non-automotive industry. It is classified as Domestic Company and is registered at Registrar of Companies, with its registered office at Prathamesh Complex & Trading, Plot No. PAP-BG-102, 103, 104 & 105, 1st and 2nd Floor, MIDC Chinchwad Industrial Area, Bhosari I.E., Pune, Maharashtra, India, 411026. The CIN of the Company is L31108PN2013PLC146157.

The Company completed its Initial Public Offer ("IPO") of 43,08,000 equity shares of face value of ₹10 each at an issue price of ₹172 per equity share (including a share premium of ₹162 per equity share), aggregating to ₹7,409.76 lakhs. The IPO comprised entirely a fresh issue of 43,08,000 equity shares aggregating to ₹7,409.76 lakhs; there was no offer for sale. Pursuant to the IPO, the equity shares of the Company were listed on the SME Platform of National Stock Exchange of India Limited ("NSE Emerge") with effect from April 30, 2026.

2 Basis of Preparation

These unaudited financial statements of the Company for the half year ended September 30, 2026 have been prepared by the management pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations"), for the purpose of submission to BSE Limited (BSE SME Platform)], where the equity shares of the Company are listed.

The unaudited financial statements are presented in Indian Rupees which is also the functional currency of the Company and all values are rounded to the nearest lakhs, except when otherwise indicated. The Company has prepared the financial statements on the basis that it will continue to operate as a going concern.

3 Summary of Significant Accounting Policies

(a) Use of Estimates

The preparation of unaudited financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

(b) Current–non-current classification

All assets and liabilities are classified into current and non-current
Assets:
An asset is classified as current when it satisfies any of the following criteria:
(a) it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
(b) it is held primarily for the purpose of being traded;
(c) it is expected to be realised within 12 months after the reporting date; or
(d) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets.
All other assets are classified as non-current.

ADISOFT TECHNOLOGIES LIMITED
A

Liabilities:

A liability is classified as current when it satisfies any of the following criteria:
(a) it is expected to be settled in the Company's normal operating cycle;
(b) it is held primarily for the purpose of being traded;
(c) it is due to be settled within 12 months after the reporting date; or
(d) the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include current portion of non-current financial liabilities.
All other liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. The operating cycle of the Company is less than 12 months.

(c) Tangible Assets

Property, Plant and Equipment

i) Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

ii) Subsequent expenditure related to an item of property, plant and equipment is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the Statement of profit and loss for the period during which such expenses are incurred.

iii) Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of profit and loss when the asset is derecognized.

iv) The Company identifies and determines cost of each component/part of the asset separately, if significant to the total cost of the asset having useful life that is materially different from that of the remaining life.

(d) Depreciation on Property, Plant and Equipment

Depreciation on property, plant and equipment is calculated as per Written Down Value (WDV) method using the rates arrived at based on the useful lives estimated by the management which is in line with Schedule II of Companies Act 2013. The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset.

The Company has used the following estimates to provide depreciation on its capital assets:

Type of asset	Useful life estimated by management (in years)	Useful life as per Schedule II (in years)
Motor Car	8 Years	8 Years
Plant and equipments	15 Years	15 Years
Office equipments	5 Years	5 Years
Computers	3 Years	3 Years
Furniture & fixtures	10 Years	10 Years

(e) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

ADISOFT TECHNOLOGIES LIMITED

Sale of Goods
Revenue from sale of goods in the ordinary course of business is recognized when control over the goods and the significant risks and rewards of ownership are transferred to the customer, and no significant uncertainty exists regarding the amount of consideration expected to be received or its ultimate collection. In the case of the Company, the significant risks and rewards of ownership are considered to have been transferred when the goods leave the Company's premises/works.
Revenue from sale of goods is measured at the transaction price and is presented net of returns, trade discounts, rebates, and other allowances.

Sale of Services
Income from other services is recognized as and when the services are rendered based on contractual terms and conditions

Interest income
Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "Other income" in the Statement of Profit and Loss.

(f) Inventories

Inventories which comprise of stock-in-trade are carried at the lower of cost and net realizable value.
Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

Cost of inventories comprises all costs of purchase and other costs incurred in bringing the inventories to their present location and condition. In determining the cost, specific-identification method is used. The comparison of cost and net realizable value is made on an item-by-item basis.

Considering the rapid technological advancements and obsolescence of systems and components, the Company follows a prudent policy for valuation of inventories. Inventories remaining in stock for a period exceeding 365 days from the date of purchase are considered to have no net realisable value and are accordingly valued at nil. Provision for obsolete and slow-moving inventory has been made and disclosed in the financial statements wherever considered necessary.

(g) Foreign Currency transactions and balances

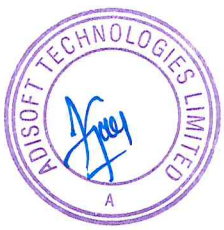
(i) Initial Recognition
Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Conversion
Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

(iii) Exchange Differences
Exchange differences arising on the settlement of monetary items or on reporting Company's monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognised as income or as expenses in the year in which they arise.

(h) Employee Benefits

Employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. The undiscounted amount of short-term employee services is recognized as an expense as the related service is rendered by employees. Provision for Gratuity is determined on accrual basis on the basis of actuarial valuation.



(i) Leases

Leases under which Company assumes substantially all the risks and rewards of ownership are financial lease.

Assets acquired under leases other than finance lease are classified as operating lease. The total lease rentals (including scheduled rental increases) in respect of an assets taken on operating lease are charged to the Statement of Profit and Loss on a straight line basis over the lease term unless another systematic basis is more representative of the time pattern of the benefit. Initial direct cost incurred specifically for an operating lease are deferred and charged to the Statement of Profit and Loss over the lease term.

(j) Income Taxes

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). Income-tax expenses are recognized in Statement of Profit or Loss.

(i) Current Taxes

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws.

(ii) Deferred Taxes

Deferred tax is recognized in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date.

Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are reviewed as at each Balance Sheet date and written down or written-up to reflect the amount that is reasonably / virtually certain (as the case may be) to be realized.

(k) Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

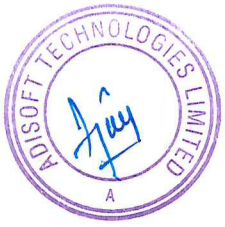
(l) Provisions and Contingent Liabilities

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

(m) Cash and Cash Equivalents

Cash and cash equivalents for the purpose of cash flow statement comprise of cash at bank and in hand and short term investments with an original maturity of three months or less.



KPNB & Associates
Chartered Accountants
A Peer Reviewed Firm by ICAI

Office 301, 3rd Floor
Calyx House, Survey No 65B
Near Chordiya Corner 2/4A
Gangadham - Shatrunjay Road
Pune, Maharashtra 411048 (INDIA)
www.kpnb.in

To,
The Board of Directors
Adisoft Technologies Limited
Prathamesh Complex & Trading,
MIDC Chinchwad Industrial Area,
Bhosari, Pune-411026.

Sub: Certification on the Statement of utilization of funds raised through Initial Public Offer (IPO) as on 30th September 2026.

1. This certificate is issued in accordance with the terms of our engagement letter dated 26th July 2026 with Adisoft Technologies Limited ('Adisoft' or 'the Company'), having its registered office at Prathamesh Complex & Trading, Plot No. PAP-BG-102, 103, 104 & 105, 1st and 2nd Floor, MIDC Chinchwad Industrial Area, Bhosari I.E., Pune, Maharashtra, India, 411026.

2. The accompanying statement of utilization of funds raised through IPO as given in **Annexure A** ("the Statement") is certified by the management of Adisoft and is initialled by us is attached herewith.

Management's Responsibility

3. The preparation of the Statement is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

4. The Management is also responsible for ensuring adherence that the details in the statement are correct.

Practitioner's Responsibility

5. We have verified the unaudited books of account and other relevant records of Adisoft, as of 30th September 2026 in connection with its IPO vide its Prospectus and utilization of the Offer Proceeds as per the objects of the Offer given in the said Prospectus.

6. We have verified the details of the utilization of the of funds raised through IPO as submitted by the Company, as per **"Annexure A"** to this certificate, initiated by us for identification purposes only, based on the unaudited books of account and relevant records referred to in paragraph 5 above. We have agreed the amounts included in the Annexure with the unaudited books of account and relevant records of the Company as at 30th September 2026. We have verified the accuracy of the Annexure. Our responsibility is to verify the factual accuracy of the facts stated in the **Annexure A**.

7. It is our responsibility to provide reasonable assurance that the amounts in the Statement that form part of the of utilization of funds raised through IPO have been correctly extracted from the Books of Accounts as on 30th September 2026; and the utilization of proceeds of the Fresh Issue is in line with the chapter titled 'Objects of the Offer' mentioned in the Prospectus and there is no deviation other than mentioned in **Annexure A**, if any.

8. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the Ethics issued by the Institute of Chartered Accountants of India.

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

10. We hereby declare that this report is based on the format as prescribed by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. We further declare that this report provides true and fair view of the utilization of Offer Proceeds of the IPO offer of the Company.

11. We declare that we do not have any direct / indirect interest in or relationship with the issuer/promoters/directors/management and also confirm that we do not perceive any conflict of interest in such relationship / interest while monitoring and reporting the utilization of issue proceeds by the issuer.

Opinion

12. On the basis of the unaudited books of account and relevant records, information and explanations provided to us and representation from the management of the Company, we certify the utilization of the Offer Proceeds more particularly as described in the Red Herring Prospectus and the Prospectus as given in the accompanying "**Annexure A**" and there is no deviation other than mentioned in **Annexure A**, if any.

Restriction on Use

13. This certificate is furnished solely for submission to **Care Rating Limited** (the Monitoring Agency) regarding the utilization of the Offer Proceeds in terms of paragraph 5.8 of section 5 of the Monitoring Agency Agreement dated 22nd Dec 2025 between the Company and **Care Rating Limited**, ("Monitoring Agency Agreement"), and is not to be used for any other purpose or to be distributed to any other parties without our prior written consent.

For KPNB & Associates
Chartered Accountants
ICAI Firm Registration Number: 136141W

BASANT KISHANGOPAL PORWAL
Digitally signed by BASANT KISHANGOPAL PORWAL
Date: 2026.10.19 12:54:31 +05'30'

Basant Porwal
Partner
Membership Number: 113651
UDIN: 26113651YEZKQO1355
Place: Pune
Date: 19th Oct 2026.

KPNB & Associates
Chartered Accountants
A Peer Reviewed Firm by ICAI

Office 301, 3rd Floor
Calyx House, Survey No 65B
Near Chordiya Corner 2/4A
Gangadham - Shatrunjay Road
Pune, Maharashtra 411048 (INDIA)
www.kpnb.in

Annexure A

1. General Information Required

Sr.no	Information required	Particulars
1	Name of the company	Adisoft Technologies Limited
2	Brief profile of the company	Adisoft Technologies Limited is an industrial digital automation company with 13+ years of experience, offering automated assembly lines, robotic work cells, material handling systems, special purpose machines (SPMs) and Industry 4.0 solutions. The company integrates shop-floor equipment and processes with the IT layer to reduce human intervention, supported by in-house design, development, assembly and testing capabilities
3	Industrial group	Automation Industry
4	Nature of business	Industrial digital automation
5	List of board of directors	Mr. Ajay Prabhu – Managing Director Mrs. Priti Prabhu – Whole-time Director Mr. Pratik Kabra – Independent Director Mr. Sachin Jain – Independent Director Mr. Shashikant Magdum – Non-Executive Director
6	List of authorised signatories	Mr. Ajay Prabhu Mrs. Preeti Prabhu
7	Escrow agreement where funds flow in and flow out	Axis Bank Limited
8	Copies of bank statements of the bank where the proceeds are deposited and from where the proceeds are utilised	Provided as attachment
9	Issue Size (in Rupees)	74.10 Cr

KPNB & Associates
Chartered Accountants
A Peer Reviewed Firm by ICAI

Office 301, 3rd Floor
Calyx House, Survey No 65B
Near Chordiya Corner 2/4A
Gangadham - Shatrunjay Road
Pune, Maharashtra 411048 (INDIA)
www.kpnb.in

2. Undertakings required

Information/Documents needed	Yes/No	Provide source of information/ certifications substantiating the utilisation	Reasons for adverse response, if any
Whether all utilization is as per the disclosures in the Offer Document? If yes, then please share	Yes	Prospectus and board resolution	Not Applicable
Whether shareholder approval has been obtained in case of material deviations* from expenditures disclosed in the Offer Document? If yes, then please share	NA	There are no material deviations from offer document.	Not Applicable
Whether the means of finance for the disclosed objects of the issue has changed? If yes, then please share	No	Not Applicable	Not Applicable
Is there any major deviation observed over the earlier monitoring agency reports? If yes, then please share	NA	Not Applicable	Not Applicable
Whether all Government/statutory approvals related to the object(s) have been obtained? If yes, then please share	Yes	Necessary approvals had been obtained at the time of filing RHP itself and the same had been mentioned in prospectus. No new approvals were due to be obtained until the completion of new facility.	Not Applicable
Whether all arrangements pertaining to technical assistance/collaboration are in operation? If yes, then please share	Yes	Necessary arrangements were done at the time of filing RHP itself and the same had been mentioned in prospectus.	Not Applicable
Are there any favourable/unfavourable events improving the viability of these object(s)? If yes, then please share	No	There were no material events affecting the viability of object during this quarter.	Not Applicable
Is there any other relevant information that may materially affect the decision making of the investors? If yes, then please share	No	There were no material events that may affect the decision making of the investors.	Not Applicable

* Material Deviation would mean
a) deviation in the objects or purposes for which the funds have been raised
b) deviation in the amount of funds actually utilised by more than 10% of the amount projected in the offer documents

KPNB & Associates
Chartered Accountants
A Peer Reviewed Firm by ICAI

Office 301, 3rd Floor
Calyx House, Survey No 65B
Near Chordiya Corner 2/4A
Gangadham - Shatrunjay Road
Pune, Maharashtra 411048 (INDIA)
www.kpnb.in

3. Details of objects to be monitored

Cost of Objects

(₹ in Cr)

Sr. No	Item Head$	Provide source of information/certifications substantiating the utilisation	Original cost (as per the Offer Document) in Rs. crore	Revised Cost in Rs. Crore	Reason for cost revision	Proposed financing option	Particulars of firm arrangements made
1	Repayment and/or pre-payment, in full or part, of borrowing availed by our Company	Prospectus	10.00	-	NA	NA	NA
2	Funding the Capital Expenditure requirements towards setting up of a new factory unit	Prospectus	37.77	-	NA	NA	NA
3	To Meet Working Capital Requirements of our Company	Prospectus	10.00	-	NA	NA	NA
4	General Corporate Purpose	Prospectus	4.04	-	NA	NA	NA
5	Issue Related Expenses	Prospectus	12.28	-	NA	NA	NA
	TOTAL		**74.10***				

*Difference in total and addition is on account of rounding off.

4. Progress in the Objects

(₹ in Cr)

Sr. No	Item Head $	Provide source of information/certifications substantiating the utilisation	Amount as proposed in the Offer Document	Amount utilized in Rs. Crore			Total Unutilised amount	Reason for idle funds	Proposed course of action
				As at beginning of the quarter	During the quarter	At the end of the quarter			
1	Repayment and/or pre-payment, in full or part, of borrowing availed by our Company	Prospectus	10.00	0	10.00	10.00	0.00	-	-
2	Funding the Capital Expenditure	Prospectus	37.77	1.04	2.90	3.94	33.83	-	-

Office 301, 3rd Floor
Calyx House, Survey No 65B
Near Chordiya Corner 2/4A
Gangadham - Shatrunjay Road
Pune, Maharashtra 411048 (INDIA)
www.kpnb.in

	requirements towards setting up of a new factory unit								
3	To Meet Working Capital Requirements of our Company	Prospectus	10.00	10.00	0.00	10.00	0.00	-	-
4	General Corporate Purpose	Prospectus and Board Resolution	4.04	5.33	0.14	5.47	-1.43	-	-
5	Issue Related Expenses	Prospectus	12.28	10.75	0.00	10.75	1.54	-	-
	TOTAL		**74.10**	**27.12**	**13.04**	**40.16**	**33.94**	-	-

5. Deployment of unutilized IPO proceeds

(₹ in Cr)

Sr. No.	Type of instrument and name of the entity invested in	Amount invested	Maturity date	Earning*	Return on Investment (%)	Market Value as at the end of quarter
1	Fixed Deposit with Axis Bank - 926040083562748	3.00	18/08/2026	-	5.75 %	3.00
2	Fixed Deposit with Axis Bank – 926040083562052	3.00	18/08/2026	-	5.75 %	3.00
3	Fixed Deposit with Axis Bank - 926040083561169	3.70	18/08/2026	-	5.75 %	3.70
4	Fixed Deposit with Axis Bank - 926040081108803	3.00	30/11/2026	-	5.75 %	3.00
5	Fixed Deposit with Axis Bank - 926040081110589	3.00	30/11/2026	-	5.75 %	3.00
6	Fixed Deposit with Axis Bank - 926040081112776	3.08	30/11/2026	-	5.75 %	3.08
7	Fixed Deposit with Axis Bank - 926040081108498	3.00	30/11/2026	-	5.75 %	3.00
8	Fixed Deposit with Axis Bank - 926040081110709	3.00	30/11/2026	-	5.4 %	3.00
9	Fixed Deposit with Axis Bank - 926040081112954	3.00	30/11/2026	-	5.4 %	3.00
10	Fixed Deposit with Axis Bank - 926040081109385	3.00	30/11/2026	-	5.4 %	3.00
11	Fixed Deposit with Axis Bank - 926040081112310	3.00	30/11/2026	-	5.75 %	3.00

Office 301, 3rd Floor
Calyx House, Survey No 65B
Near Chordiya Corner 2/4A
Gangadham - Shatrunjay Road
Pune, Maharashtra 411048 (INDIA)
www.kpnb.in

	Sub-Total	**33.78**				**33.78**
12	Closing Balance with Axis Bank Monitoring Account-926020002317491	0.28	-	-	-	0.28
13	Interest Received on Fixed Deposits Matured	(0.13)	-	-	-	(0.13)
	TOTAL	**33.94****				**33.94****

* Earnings will be known at maturity.
**Difference in total and addition is on account of rounding off.

6. Delay in implementation of the objects

Object(s)	Completion Date		Delay (no. of days/ months)	Reason of delay	Proposed course of action
	As per the offer document	Actual*			
Repayment and/or pre-payment, in full or part, of borrowing availed by our Company	31-Mar-27	21-Aug-26	NA	NA	NA
Funding the Capital Expenditure requirements towards setting up of a new factory unit	31-Mar-27	Ongoing	NA	NA	NA
To Meet Working Capital Requirements of our Company	31-Mar-27	29-May-26	NA	NA	NA
General Corporate Purpose	31-Mar-27	Ongoing	NA	NA	NA
Issue Related Expenses	No timeline mentioned in prospectus	NA	NA	NA	NA

KPNB & Associates
Chartered Accountants
A Peer Reviewed Firm by ICAI

Office 301, 3rd Floor
Calyx House, Survey No 65B
Near Chordiya Corner 2/4A
Gangadham - Shatrunjay Road
Pune, Maharashtra 411048 (INDIA)
www.kpnb.in

7. Details of utilization of proceeds for GCP

(₹ in Cr)

Sr. No	Item Head	Amount	Provide source of information/certifications substantiating the utilisation
1	Purchase of software subscription	0.14	CA Certificate, Prospectus, Bank Statement, Invoices
	TOTAL	**0.14**	

For KPNB & Associates
Chartered Accountants
ICAI Firm Registration Number: 136141W

BASANT KISHANGOPAL PORWAL
Digitally signed by BASANT KISHANGOPAL PORWAL
Date: 2026.10.19 12:55:30 +05'30'

Basant Porwal
Partner
Membership Number: 113651
UDIN: 26113651YEZKQO1355
Place: Pune
Date: 19th October 2026.

KPNB & Associates
Chartered Accountants

Office 301, 3rd Floor,
Calyx House, Survey No 65B,
Chordiya Colony, 2/4A,
Gangadham - Shatrunjay Road,
Pune, Maharashtra 411048 (INDIA)
contact@kpnb.in
www.kpnb.in

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of Adisoft Technologies Limited for the half year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report

To,
The Board of Directors
Adisoft Technologies Limited

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Adisoft Technologies Limited** ("the Company") and its share of the net profit/(loss) after tax of its associate for the half year ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the following entity:
Aioi Systems India Private Limited – Associate (24% equity holding), accounted for using the equity method.

Based on our review conducted and procedures performed as stated above and based on the consideration of the interim financial information certified by the Management referred to in the Other Matter paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

The Statement includes the Company's share of net profit/(loss) after tax of ₹11.29 lakhs for the half year ended September 30, 2026, in respect of its associate, based on its interim financial information which has not been reviewed by its auditor. This interim financial information has been certified by the

KPNB & Associates ★ FRN 136141W ★ Chartered Accountants

KPNB & Associates
Chartered Accountants

Office 301, 3rd Floor,
Calyx House, Survey No 65B,
Chordiya Colony, 2/4A,
Gangadham - Shatrunjay Road,
Pune, Maharashtra 411048 (INDIA)
contact@kpnb.in
www.kpnb.in

Management and furnished to us. According to the information and explanations given to us by the Management, this interim financial information is not material to the Company. Our conclusion on the Statement is not modified in respect of this matter.

For KPNB & Associates
Chartered Accountants
ICAI Firm Registration Number: 136141W

Basant Porwal
Partner
Membership Number: 113651
UDIN: 26113651KEWHVU7880
Place: Pune
Date: 04th November 2026

KPNB & Associates ★ Chartered Accountants ★ FRN 136141W

Adisoft Technologies Limited
CIN: L31108PN2013PLC146157
Unaudited Consolidated Statement of Assets and Liabilities for the half year ended 30th September, 2026
All amounts are in Lakhs unless otherwise stated

Particulars	As at September 30, 2026	As at March 31, 2026
	Reviewed	Audited
I EQUITY AND LIABILITIES		
(1) **Shareholder's Funds**		
(a) Share Capital	1,632	1,201
(b) Reserves & Surplus	13,184	6,033
	14,816	**7,234**
(2) **Non Current Liabilities**		
(a) Long Term Provisions	113	124
	113	**124**
(3) **Current Liabilities**		
(a) Short-term Borrowings	295	2,155
(b) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	89	156
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,307	4,278
(c) Other Current Liabilities	434	574
(d) Short-term Provisions	693	869
	2,818	**8,032**
TOTAL	**17,747**	**15,390**
II ASSETS		
(1) **Non Current Assets**		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	1,061	1,050
(ii) Capital Work-in-progress	609	247
(b) Non-Current Investments	177	166
(c) Deferred Tax Assets (Net)	68	50
(d) Other Non Current Assets	59	59
	1,974	**1,572**
(2) **Current Assets**		
(a) Inventories	1,944	1,665
(b) Trade Receivables	4,923	8,247
(c) Cash and Cash Equivalents	7,961	2,943
(d) Short-term Loans and Advances	709	816
(e) Other Current Assets	236	147
	15,773	**13,818**
TOTAL	**17,747**	**15,390**
Summary of Significant Accounting Policies		
Other Notes to the Financial Statements		

The accompanying summary of Significant Accounting Policies and other explanatory information are an integral part of the Financial Statements.

For and on behalf of the Board of Directors of
Adisoft Technologies Limited

ADISOFT TECHNOLOGIES LIMITED

Mr. Ajay Chandrashekhar Prabhu
Chairman and Managing Director
DIN: 06473412

Mrs. Preeti Ajay Prabhu
Whole Time Director
DIN: 06473413

Date: 04-11-2026
Place: Pune

Adisoft Technologies Limited
CIN: L31108PN2013PLC146157
Unaudited Consolidated Statement of Profit and loss for the Half Year ended 30th September, 2026
All amounts are in Lakhs unless otherwise stated

	Particulars	For the Half year ended			For the year ended
		September 30,2026 (Reviewed)	March 31,2026 (Audited)*	September 30,2025 (Audited)	March 31,2026
I	Revenue from Operations	7,227	11,746	4,896	16,642
II	Other Income	125	224	67	291
III	**TOTAL INCOME (I+II)**	**7,352**	**11,970**	**4,964**	**16,933**
IV	Expenses:				
	Purchases of Raw Material and Consumables	4,358	7,501	3,653	11,154
	Changes in Inventories of Raw Material and Consumables	-279	479	-496	-17
	Employee Benefits Expenses	750	784	495	1,279
	Finance Cost	64	94	85	179
	Depreciation & Amortization Expenses	18	13	11	24
	Other Expenses	818	750	484	1,233
	TOTAL EXPENSES	**5,729**	**9,621**	**4,232**	**13,851**
V	**Profit Before Tax (III - IV)**	**1,623**	**2,349**	**731**	**3,082**
VI	Tax Expenses:				
	Current Tax	396	587	201	788
	Tax expenses related to previous years	88	33	-	33
	Deferred Tax Charge for the Year	-18	-19	-1	-20
	TOTAL TAX EXPENSES	**466**	**600**	**200**	**801**
VII	**Profit/(Loss) after Tax and before share of Profit/(Loss) of Associates)**	**1,157**	**1,749**	**532**	**2,280**
VIII	Share of Profit/(Loss) of Associates	**11**	**11**	**2**	**13**
IX	**Profit/(Loss) after Tax and share of Profit/(Loss) of Associates)**	**1,168**	**1,759**	**534**	**2,293**
X	Earning per Equity Share(Face Value Rs.10 per share)				
	Basic	9.63	4.43	18.99	19.09
	Diluted	9.63	4.43	18.99	19.09

*The figures for the half year ended 31 March 2026 are the balancing figures between the audited figures for the full financial year ended 31 March 2026 and the audited figures for the half year ended 30 September 2025.

Date: 04-11-2026
Place: Pune

ADISOFT TECHNOLOGIES LIMITED

For and on behalf of the Board of Directors of
Adisoft Technologies Limited

Mr. Ajay Chandrashekhar Prabhu
Chairman and Managing Director
DIN: 06473412

Mrs. Preeti Ajay Prabhu
Whole Time Director
DIN: 06473413

Adisoft Technologies Limited
CIN: L31108PN2013PLC146157
Consolidated Cash Flow Statement as at half year ended 30th September, 2026
All amounts are in Lakhs unless otherwise stated

Particulars	Half Year Ended September 30, 2026	Year ended March 31, 2026
	Reviewed	Audited
Cash Flow from Operating Activities		
Profit Before Tax	1,622	3,081
Adjustment :		
Provision for Gratuity	4	81
Provision for Leave Encashment	-	3
Provision for Warranty	-	(38)
Depreciation & Amortisation	18	24
Finance Cost	64	179
Interest Income	124	19
Provision for Lease equalisation	-	8
Operating profit before working capital changes	1,833	3,357
Changes in Working Capital		
Increase / (Decrease) in Trade Payables	(3,038)	1,717
Increase / (Decrease) in Other Current Liabilities	(141)	75
Increase / (Decrease) Short term Provisions	(191)	(640)
Decrease / (Increase) Trade Receivables	3,324	(2,634)
Decrease / (Increase) Inventories	(279)	(17)
Decrease / (Increase) Non Current Asset	-	-
Decrease / (Increase) Other Current Asset	(89)	(14)
Decrease / (Increase) Short Term Loans and Advances	107	(803)
Cash Flow Generated from Operations	(307)	(2,316)
Taxes Paid (Net of refund)	(483)	693
Net Cash Flow from / (used in) Operating Activities (A)	**1,043**	**1,734**
Cash flow from Investing Activities:		
Acquisition of property, plant and equipment, capital work-in-progress and other intangible assets	(392)	(282)
Interest Income	(124)	(19)
Security Deposits	-	(1)
Net Cash Flow from / (used in) Investing Activities (B)	**(517)**	**(302)**
Cash flow from Financing Activities:		
Finance Cost	(64)	(179)
Increase in / (Repayment) of Long term borrowings	-	(569)
Increase in / (Repayment) of Short term borrowings	(1,859)	(119)
Proceeds from fresh issue of equity shares	7,410	-
IPO / share issue expenses paid	(995)	-
Net Cash Flow from /(used in) Financing Activities (C)	**4,492**	**(867)**
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	**5,018**	**564**
Cash and Cash Equivalents at the beginning of the year	2,943	2,379
Cash and Cash Equivalents at the end of the year	7,961	2,943
Net Increase in Cash and Cash Equivalents	**5,018**	**564**

The notes are an integral part of these financial statements.

Notes:
The Cash Flow statement has been prepared following the indirect method except in case of taxes which have been considered on the basis of actual movement of cash.

ADISOFT TECHNOLOGIES LIMITED

Date: 04-11-2026
Place: Pune

Mr. Ajay Chandrashekhar Prabhu
Chairman Managing Director
DIN: 06473412

Mrs. Preeti Ajay Prabhu
Whole Time Director
DIN: 06473413

M/S Adisoft Technologies Limited
CIN: - L31108PN2013PLC146157

Notes to Consolidated Financial Results ended 30th September, 2026.

- The above results were reviewed and recommended by the Audit Committee, at its meeting held on November 4th, 2026 for approval by the Board and these results were approved and taken on record at the meeting of Board of Directors of the company held on that date and subjected to the limited review by the Statutory auditors.

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

- As per MCA Notification dated 16th February, 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirements of adoption of Ind AS for the preparation of Financial Statements.

- The figures for the Half year ended on 31st March, 2026 is the balancing figures between the audited figures in respect of the full financial year and year to date figures up to the first half of the relevant financial year.

- The entire proceeds realised from IPO has been utilised till September, 2026 in the following manner: -

Sr No.	Object as disclosed in the Offer Document	Actual Utilised Amount (Rs. In Lakhs)
1	Prepayment or repayment of a portion of certain outstanding borrowings availed by our Company	1000.00
2	Funding the capital expenditure requirements towards setting up of a new factory unit	394.00
3	To meet working capital requirements of the Company	1000.00
4	General Corporate purposes	547.00
5	Issue Related Expenses	1075.00

- The Company is engaged in the business of providing Digital automation solutions in the single geographical area i.e. India. Therefore, the disclosure requirements as per Accounting Standard 17- "Segment Reporting" is not applicable to the company.

ADISOFT TECHNOLOGIES LIMITED

- Figures relating to corresponding/previous periods have been regrouped / reclassified wherever necessary to confirm to current period figures.
- The above financial results will be available on the website i.e. https://adisoft.co.in/ and the stock exchange "www.nseindia.com".

For and on behalf of Board of Directors of
M/S Adisoft Technologies Limited

Mr. Ajay Chandrashekhar Prabhu
(Chairman and Managing Director)
DIN: - 06473412

Mrs. Preeti Ajay Prabhu
Whole Time Director
DIN: 06473413

Date: - 04-11-2026
Place: - Pune.

ADISOFT TECHNOLOGIES LIMITED

Adisoft Technologies Limited
Consolidated Notes to Financial Statements for the Half Year ended 30th September, 2026
All amounts are in Lakhs unless otherwise stated

1 Corporate Information

The Company was originally incorporated in India on February 04, 2013 as Adisoft Technologies Private Limited, a Private Limited company, under the provisions of the Companies Act, 2013. Pursuant to the approval of the shareholders and in accordance with applicable provisions of the Companies Act, 2013, the Company was converted into a Public Limited Company during the period. Consequent to such conversion, the name of the Company was changed to Adisoft Technologies Limited, and a amended certificate of incorporation was issued by the Registrar of Companies with effect from 17th October 2025.

The Company is engaged in the business of providing Digital automation solution to automotive & non-automotive industry. It is classified as Domestic Company and is registered at Registrar of Companies, with its registered office at Prathamesh Complex & Trading, Plot No. PAP-BG-102, 103, 104 & 105, 1st and 2nd Floor, MIDC Chinchwad Industrial Area, Bhosari I.E., Pune, Maharashtra, India, 411026. The CIN of the Company is L31108PN2013PLC146157.

The Company completed its Initial Public Offer ("IPO") of 43,08,000 equity shares of face value of ₹10 each at an issue price of ₹172 per equity share (including a share premium of ₹162 per equity share), aggregating to ₹7,409.76 lakhs. The IPO comprised entirely a fresh issue of 43,08,000 equity shares aggregating to ₹7,409.76 lakhs; there was no offer for sale. Pursuant to the IPO, the equity shares of the Company were listed on the SME Platform of National Stock Exchange of India Limited ("NSE Emerge") with effect from April 30, 2026.

2 Basis of Preparation

The Consolidated unaudited financial statements of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material aspects with the Accounting Standards notified under section 133 of the Companies Act, 2013 ("the Act"), read together with the Companies (Accounting Standards) Rules, 2021 and presentation requirements of Division I of Schedule III to the Companies Act 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention derivatives financial instruments which have been measured at fair value.

The Consolidated unaudited financial statements are presented in Indian Rupees which is also the functional currency of the Company and all values are rounded to the nearest lakhs, except when otherwise indicated. The Company has prepared the financial statements on the basis that it will continue to operate as a going concern.

3 Summary of Significant Accounting Policies

(a) Use of Estimates

The preparation of Consolidated unaudited financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

(b) Current–non-current classification

All assets and liabilities are classified into current and non-current

Assets:

An asset is classified as current when it satisfies any of the following criteria:
(a) it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
(b) it is held primarily for the purpose of being traded;
(c) it is expected to be realised within 12 months after the reporting date; or
(d) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets.
All other assets are classified as non-current.

Liabilities:

A liability is classified as current when it satisfies any of the following criteria:
(a) it is expected to be settled in the Company's normal operating cycle;
(b) it is held primarily for the purpose of being traded;
(c) it is due to be settled within 12 months after the reporting date; or
(d) the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

ADISOFT TECHNOLOGIES LIMITED

Current liabilities include current portion of non-current financial liabilities.
All other liabilities are classified as non-current.

Operating cycle
Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. The operating cycle of the Company is less than 12 months.

(c) Tangible Assets

Property, Plant and Equipment

i) Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

ii) Subsequent expenditure related to an item of property, plant and equipment is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the Statement of profit and loss for the period during which such expenses are incurred.

iii) Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of profit and loss when the asset is derecognized.

iv) The Company identifies and determines cost of each component/part of the asset separately, if significant to the total cost of the asset having useful life that is materially different from that of the remaining life.

(d) Depreciation on Property, Plant and Equipment

Depreciation on property, plant and equipment is calculated as per Written Down Value (WDV) method using the rates arrived at based on the useful lives estimated by the management which is in line with Schedule II of Companies Act 2013. The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset.

The Company has used the following estimates to provide depreciation on its capital assets:

Type of asset	Useful life estimated by management (in years)	Useful life as per Schedule II (in years)
Motor Car	8 Years	8 Years
Plant and equipments	15 Years	15 Years
Office equipments	5 Years	5 Years
Computers	3 Years	3 Years
Furniture & fixtures	10 Years	10 Years

(e) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Sale of Goods
Revenue from sale of goods in the ordinary course of business is recognized when control over the goods and the significant risks and rewards of ownership are transferred to the customer, and no significant uncertainty exists regarding the amount of consideration expected to be received or its ultimate collection. In the case of the Company, the significant risks and rewards of ownership are considered to have been transferred when the goods leave the Company's premises/works.
Revenue from sale of goods is measured at the transaction price and is presented net of returns, trade discounts, rebates, and other allowances.

Sale of Services
Income from other services is recognized as and when the services are rendered based on contractual terms and conditions

Interest income
Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "Other income" in the Statement of Profit and Loss.

ADISOFT TECHNOLOGIES LIMITED
A

(f) Inventories

Inventories which comprise of stock-in-trade are carried at the lower of cost and net realizable value.
Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

Cost of inventories comprises all costs of purchase and other costs incurred in bringing the inventories to their present location and condition. In determining the cost, specific-identification method is used. The comparison of cost and net realizable value is made on an item-by-item basis.

Considering the rapid technological advancements and obsolescence of systems and components, the Company follows a prudent policy for valuation of inventories. Inventories remaining in stock for a period exceeding 365 days from the date of purchase are considered to have no net realisable value and are accordingly valued at nil. Provision for obsolete and slow-moving inventory has been made and disclosed in the financial statements wherever considered necessary.

(g) Foreign Currency transactions and balances

(i) Initial Recognition
Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Conversion
Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

(iii) Exchange Differences
Exchange differences arising on the settlement of monetary items or on reporting Company's monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognised as income or as expenses in the year in which they arise.

(h) Employee Benefits

Employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. The undiscounted amount of short-term employee services is recognized as an expense as the related service is rendered by employees. Provision for Gratuity is determined on accrual basis on the basis of actuarial valuation.

(i) Leases

Leases under which Company assumes substantially all the risks and rewards of ownership are financial lease.

Assets acquired under leases other than finance lease are classified as operating lease. The total lease rentals (including scheduled rental increases) in respect of an assets taken on operating lease are charged to the Statement of Profit and Loss on a straight line basis over the lease term unless another systematic basis is more representative of the time pattern of the benefit. Initial direct cost incurred specifically for an operating lease are deferred and charged to the Statement of Profit and Loss over the lease term.

(j) Income Taxes
Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). Income-tax expenses are recognized in Statement of Profit or Loss.

(i) Current Taxes
Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws.

(ii) Deferred Taxes
Deferred tax is recognized in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date.

Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are reviewed as at each Balance Sheet date and written down or written-up to reflect the amount that is reasonably / virtually certain (as the case may be) to be realized.

ADISOFT TECHNOLOGIES LIMITED

(k) Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

(l) Provisions and Contingent Liabilities

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

(m) Cash and Cash Equivalents

Cash and cash equivalents for the purpose of cash flow statement comprise of cash at bank and in hand and short term investments with an original maturity of three months or less.

ADISOFT TECHNOLOGIES LIMITED