

May 22, 2025

<p>To, Listing Operations Department, BSE LIMITED PhirozeJeejeebhoy Towers Dalal Street ,Mumbai – 400001 Tel:022-22721233/34 Fax: 022-22722131/1072/2037/2061/41 Email: corp.relations@bseindia.com corp.compliance@bseindia.com Scrip Code: 532172</p>	<p>To, Listing Department, THE NATIONAL STOCK EXCHANGE LIMITED, Exchange Plaza, BandraKurla Complex, Bandra (East), Mumbai: 400051 Tel: 022-26598235/36/452 Fax: 022-26598237/38 Email: cmli@nse.co.in Scrip Code: ADROITINFO</p>
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Respected Sir/Ma'am,

Sub: Outcome of Board Meeting to consider and approve Annual Audited Financial Results (Standalone and Consolidated) of the Company for the Financial Year ended March 31, 2025

With reference to the captioned subject, we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. 22nd May, 2025 has inter-alia considered and approved the following:

1. Audited Standalone and Consolidated Financial Results as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Auditors Report issued for the period ended March 31, 2025, is with unmodified opinion by our Statutory Auditors M/s. Rao & Shyam Chartered Accountants.
3. Declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 confirming the unmodified opinion of the statutory auditors on the audited financial results (standalone and consolidated) for the financial year ended 31st March 2025.
4. Further, in accordance with the Securities & Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Company's Code for prevention of Insider Trading, the "Trading Window" for trading in the shares of the Company shall continue to remain closed up to 48 hours of the close of meeting for all the designated persons covered under the Code of the Company.

The Board meeting was started at 04:00 P.M. and concluded at 09:15 P.M

You are requested to kindly take the same on record and inform all those concerned accordingly

Thanks & Regards,

for Adroit Infotech Limited


Piyush Prajapati
Company Secretary &
Compliance Officer



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

To the Board of Directors of Adroit Infotech Limited

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of Adroit Infotech Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the year ended 31 March 2025, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) includes the annual financial results of the entities listed in Annexure 1;
 - (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (iii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit/loss after tax and other comprehensive income and other financial information of the Group, for the year ended 31 March 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Group, its associates and joint ventures, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss and other comprehensive income, and other financial information of the Group including its associates and joint ventures in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of



Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors/ management of the companies included in the Group, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

5. In preparing the Statement, the respective Board of Directors of the companies included in the Group, are responsible for assessing the ability of the Group, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors/ management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the companies included in the Group, are responsible for overseeing the financial reporting process of the companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and joint ventures, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities within the Group, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors.
9. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
11. We also performed procedures in accordance with the Circular, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.
12. The Statement includes the consolidated financial results for the quarter ended 31 March 2025, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Rao and Shyam

Chartered Accountants
Firm Registration No.: 006186S


Kandarup Kumar Dudhoria
Partner

Membership No. 228416

UDIN: **25228416BMONTX2103**

Place: Hyderanad

Date: 22 May 2025

Annexure 1

List of entities included in the Statement

Verso Altima India Private Limited - Subsidiary

Adriot Infotech Limited – USA Branch

Adroit Infotech Inc – USA - Subsidiary

Adroit Infotech LLC – Dubai Subsidiary

A handwritten signature in blue ink, consisting of a stylized, cursive letter 'A' followed by a horizontal stroke and a vertical line extending downwards.

UDIN:	25228416BMONTX2103
MRN/Name:	228416/KANDARP KUMAR DUDHORIA
Firm Registration No.:	006186S
Document type:	Audit and Assurance Functions
Document sub type:	Independent Financial Audit
Document Date:	22-05-2025
Create Date/Time:	22-05-2025 15:36:33

Financial Figures/Particulars:

Financial Year:	01-04-2024-31-03-2025
PAN of the Assessee/ Auditee:	AACCA3829J
Gross Turnover/Gross Receipt:	339115641.71 (Actual): 33,91,15,641.71
Shareholder Fund/Owners Fund:	736057787.94 (Actual): 73,60,57,787.94
Net Block of Property, Plant & Equipment:	20922981.65 (Actual): 2,09,22,981.65
Intangible Assets:	12,71,93,128.43
Goodwill:	11,80,34,256
Document description:	Independent Auditor's Report on the audit of the Consolidated Financial Statements under Ind AS for the year ended March 31, 2025



Adroit Infotech Limited (Scrip Code: BSE-532172 , NSE- ADROITINFO)

Registered office: Plot No. 7A, Road No. 12, MLA Colony, Banjara Hills, Hyderabad - 500 034

CIN: L72300TG1990PLC011129

Tel: +91-40-23552284/85/86, Fax: +91-40-233552283, www.adroitinfotech.com, e-mail : cs@adroitinfotech.com

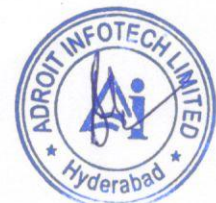
PART I Statement of Audited Consolidated Financial Results for the Quarter/year ended 31st March 2025


All amounts in Indian Rupees Lakhs, except share data

Sl.No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	(Refer Notes below)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from operations	1,040.45	768.11	770.86	3,171.22	2,485.60
2	Other income	105.33	48.86	90.07	219.94	98.10
	Total Income (1+2)	1,145.78	816.97	860.94	3,391.16	2,583.70
3	EXPENSES					
a	Cost of License sales	-	-	-	-	
b	Changes in inventories of finished goods, work-in-progress and stock-	-	-	-	-	
a	Employee benefits expense	684.65	494.39	424.26	2,216.01	1,646.59
b	Finance costs	30.59	22.72	12.28	80.74	24.16
c	Depreciation and amortization expense	50.67	48.75	40.15	178.34	159.61
d	Other expenses	761.49	178.95	124.92	1,120.65	372.00
	Total expenses (3)	1,527.41	744.82	601.61	3,595.72	2,202.37
4	Profit/(loss) before exceptional items and tax (1+2 -3)	(381.63)	72.15	259.33	(204.57)	381.33
5	Exceptional items	(370.81)	-	-	(370.81)	-
6	Profit/ (loss) before exceptions items and tax(4-5)	(10.82)	72.15	259.33	166.24	381.33
7	Tax expense					
	(1) Current tax	12.23	21.58	35.25	46.04	40.47
	(2) Deferred tax	55.51	(3.71)	40.88	51.38	41.30
8	Profit (Loss) for the period from continuing operations (6-7)	(78.56)	54.28	183.20	68.83	299.56
9	Extra ordinary Items (net of tax)	-	-	-	-	-
10	Profit/(loss) for the period (8+9)	(78.56)	54.28	183.20	68.83	299.56
11	Other comprehensive income (net of tax)	14.76	-	(4.18)	14.76	(4.18)
	<i>Items will be not reclassified subsequently to Profit or Loss</i>	-	-	-	-	-
	Actuarial loss/(gain) on defined benefit obligation	14.76	-	(4.18)	14.76	(4.18)
	<i>Items will be reclassified subsequently to Profit or Loss</i>	-	-	-	-	-
	Exchanges differences on translation of foreign operations	-	-	-	-	-
12	Total Comprehensive Income for the period (10+11)	(93.32)	54.28	187.37	54.07	303.74
13	Paid-up equity share capital (Face Value of Rs.10/-each)	4,789.43	2,984.73	2,166.74	3,959.57	2,123.40
14	Earnings per share (before extraordinary items)					
	a) Basic (in Rs.)	(0.16)	0.18	0.85	0.17	1.41
	b) Diluted (in Rs.)	(0.16)	0.18	0.76	0.17	1.41
	Earnings per share (after extraordinary items)					
	a) Basic (in Rs.)	(0.19)	0.18	0.85	0.14	1.43
	b) Diluted (in Rs.)	(0.19)	0.18	0.76	0.14	1.43

Notes:

- The Audited Consolidated Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules thereunder, other accounting principles generally accepted in India and regulations issued by the Securities and Exchange Board of India ("SEBI").
- The above Audited financial results for the Quarter/ Year ended 31st March 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on **Thursday, 22nd May 2025**. The statutory auditors have carried out review of these Financial Results and have issued an unmodified report on these results.
- The Group has opted to publish the Audited Consolidated Financial Results for the Quarter/year ended 31st March 2025, Investor can view the Audited Standalone Financial Results on the Company's website "www.adroitinfotech.com".
- Segment Reporting - Sole business segment**
Based on the "Management Approach" as defined in Ind AS 108 - Operating Segments, the Company is primarily engaged in the business of SAP Support Services which the management recognizes as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly, not provided



5	Exceptional items: During the period, the Company recognized an exceptional gain of Rs. 370.81 Lakhs due to the reversal of contingent consideration obligations linked to the acquisition of Verso. This adjustment reflects the final settlement terms, wherein the remaining contingent payout was waived due to non-compliance with the conditions attached. Due to the above, the loan repayable were written back amounting to Rs. 77.63 Lakhs.
6	Other Expenses: Bad debts amounting to Rs. 323.70 Lakhs, deemed fully impaired and unrecoverable, have been charged to Other Expenses. These relate to outstanding receivables from branch and subsidiary operations in earlier periods.
7	Pursuant to an appellate order dated 26th March 2025, the Company has recognized an extraordinary charge (net of tax) of ₹ 47.68 Lakhs representing GST liability for FY 2018-19.
8	Deferred tax expense of quarter is Rs. 55.51 Lakhs and year end reflects Rs. 51.38 Lakhs of tax assets we can no longer utilize. As per accounting standards, we recognize tax assets only when likely to be used against future profits. Recent assessments show some assets may not be recoverable.
9	Profit before exceptional Items for the quarter ended 31st March 2025 would be 5.10 lakhs and for the year ended 31st March 2025 would be Rs. 182.16 lakhs without considering the expenses like Bad debts not relating to the current year amounting to 323.70 Lakhs and GST liability amounting to 47.68 Lakhs as per Appellate order not relating to the current year and short provision for Income tax Rs. 15.35 Lakhs for earlier years. The said expenses are accounted in Other expenses.
10	Company Issued the Rights Issues of up to 3,25,01,058 Partly Paid-up Equity Shares of face value of Rs. 10 each ("Equity Shares") of Adroit Infotech Limited ("AIL" or the "Company" or the "Issuer") for cash at a price of Rs.15 per equity share (including premium of Rs. 5 per equity share) ("Issue price") to the eligible equity shareholders on rights basis in the ratio of 3 (three) equity Shares for every 2 (two) equity shares held by the eligible equity shareholders and for the purpose of Company's Diluted Earning per share the said shares are considered on prorata basis. As on the date, the company has made the final call, (Final Call money of Rs. 7.50 per share (Including Share Premium of Rs. 2.50 per Share). The Company has made the final call on 2,94 shares during the during quarter (Oct-Dec;24), Out of this the copmany has received Rs. 7.50 on 2,94,20,865 Shares. Total first call money received by the company on 2,94,20,865 shares @ Rs.7.50. for the purpose of Company's Earning per share the said shares are considered on prorata basis wherever applicable.
11	The figures for the previous period/year have been regrouped/reclassified, wherever necessary.
12	The figures for the quarter ended 31st March, 2025 and 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published figures up to nine months of the relevant financial year.
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 30%;"> <p>Date : 22-May-2025 Place: Hyderabad</p> </div> <div style="width: 30%; text-align: center;">  </div> <div style="width: 30%; text-align: right;"> <p>for Adroit Infotech Limited <i>Sudhakaran Reddy</i> Sudhakaran Reddy Managing Director DIN: 01436242</p> </div> </div>	

Consolidated Audited Statement of Assets and Liabilities for the year ended 31st March'2025
(Rupees in Lakhs unless Otherwise stated)

		Consolidated	
Particulars		31-Mar-25	31-Mar-24
		Audited	Audited
ASSETS			
(1)	Non-current assets		
	(a) Property, Plant and Equipment	209.23	119.26
	(b) Goodwill on consolidation	1,180.34	1,180.34
	(c) Other Intangible assets	1,271.93	602.51
	(d) Intangible assets under development	-	97.04
	(e) Right of Use of Assets (RoU)	119.91	40.33
	(f) Financial Assetse	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Other Deposits	3,561.73	998.75
	(g) Deferred tax assets (Net)	14.54	95.49
	(h) Income Tax Assets (Net)	114.42	35.89
	(i) Other Non-Current Assets	-	-
	Total Non-current assets	6,472.10	3,169.61
(2)	Current assets		
	(a) Financial Assets		
	(i) Trade receivables	1,313.32	1,410.91
	(ii) Cash and cash equivalents	1.69	1.20
	(iii) Bank balances other than (ii) above	189.40	165.10
	(iv) Loans and advances	1,624.24	27.90
	(v) Other Deposits	29.72	-
	(c) Current Tax Assets (Net)	6.75	11.13
	(d) Other Current Assets	10.34	6.57
	Total Current assets	3,175.46	1,622.82
	Total Assets	9,647.56	4,792.43
EQUITY AND LIABILITIES			
Equity			
	(a) Equity Share capital	5,417.72	2,979.26
	(b) Other Equity	1,942.86	361.58
	Total Equity	7,360.58	3,340.84
	Share Application Money Pending Allotment	107.06	193.75
LIABILITIES			
(1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	42.27	67.68
	(ii) Lease Liabilities	81.24	43.81
	(iii) Trade Payables	-	-
	(iv) Other Non-Current Liabilities	-	-
	(b) Provisions	52.21	5.02
	(c) Deferred tax liabilities (Net)	36.82	66.39
	(d) Other Non-Current Liabilities	-	434.33
	Total Non-current liabilities	212.54	617.23
(2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,456.03	233.52
	(ii) Lease Liabilities	42.63	-
	(iii) Trade Payables	234.94	72.80
	(iv) Other Financial Liabilities	-	-
	(b) Provisions	-	123.41
	(c) Current Tax Liabilities (Net)	54.86	9.28
	(d) Other Current Liabilities	178.92	201.60
	Total Current liabilities	1,967.37	640.61
	Total Equity and Liabilities	9,647.56	4,792.43

Date : 22-May-2025
Place: Hyderabad

for Adroit Infotech Limited

Sudhakiran Reddy Sunkerneni
Sudhakiran Reddy Sunkerneni
Managing Director
DIN:01436242



Consolidated Statement of Cash flow for the year ended 31st March 2025

(Rupees in Lakhs unless Otherwise stated)

	PARTICULARS	31-Mar-25	31-Mar-24
		Audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before tax and extra-ordinary items	151.48	381.33
	Adjustments For :	-	-
	Depreciation	178.34	159.61
	Interest/ Other Income	128.45	(98.10)
	Interest - Expenditure	80.74	24.16
	Operating Profit Before working Capital Charges	539.01	467.00
	Adjustments For :		-
	Increase/ (Decrease) in Trade payables	162.14	(119.29)
	increase/ (Decrease) in Current Tax Liabilities	-	(25.31)
	increase/ (Decrease) in Other Current Liabilities	(52.25)	(9.68)
	increase/ (Decrease) in Non-Current Liabilities	(353.38)	(180.11)
	increase/ (Decrease) in Provisions	(76.22)	80.56
	increase/ Decrease in Trade receivables	97.59	(521.54)
	increase/ Decrease in Other Non-Current Assets	(78.53)	(25.29)
	increase/ Decrease in Short Term Loans and advances	(1,596.33)	198.09
	increase/ Decrease in Current Tax Assets	4.38	(40.60)
	increase/ Decrease in Other Current Assets	(33.49)	4.25
	Cash Generated from operations	(1,387.09)	(171.94)
	Interest Paid	-	-
	Direct Taxes	45.59	-
	Cash Flow before Extra-ordinary Items	(1,341.50)	(171.94)
	Net Cash Flow from operating Activities	(1,341.50)	(171.94)
B	CASH FLOW FROM INVESTING ACTIVITIES		-
	Purchase of property, plant and equipment and intangible assets	(840.69)	(55.32)
	Adjustment on account of Goodwill	-	(42.37)
	Interest Received	(128.45)	98.10
	Investment made in Fixed Deposits	(2,562.98)	(998.75)
	Net Cash Flow / (used in) From Investing Activities	(3,532.11)	(998.34)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of share capital	3,868.26	1,518.25
	Share Application Money	(86.69)	(350.00)
	Receipt of securities premium		
	Interest Paid	(80.74)	(24.16)
	Change in Equity Share Capital		
	Repayment of Long Term Borrowings	1,222.51	-
	Repayment of Short Term Borrowings (Net)	(25.42)	50.68
	Repayment of lease liabilities	0.48	25.18
	Net Cash Flows from Financing Activities	4,898.41	1,219.95
	Net Increase in Cash + Cash equivalents	24.79	49.66
	Opening Balance	166.30	116.64
	Closing Balance	191.09	166.30

for Adroit Infotech Limited

Sudhakaran Reddy Sunkerneni
Sudhakaran Reddy Sunkerneni

Managing Director

DIN:01436242

Date: 22-May-2025

Place: Hyderabad



Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Adroit Infotech Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of Adroit Infotech Limited ('the Company') for the year ended 31 March 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit/ loss after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2025.

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and



for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions



are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

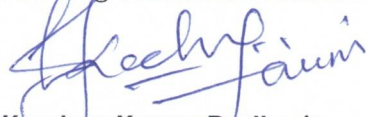
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

11. The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Rao and Shyam

Chartered Accountants
Firm Registration No.: 006186S





Kandarp Kumar Dudhoria

Partner

Membership No. 228416

UDIN: **25228416BMONTY3524**

Place: Hyderabad

Date: 22 May 2025

UDIN:	25228416BMONTY3524
MRN/Name:	228416/KANDARP KUMAR DUDHORIA
Firm Registration No.:	006186S
Document type:	Audit and Assurance Functions
Document sub type:	Independent Financial Audit
Document Date:	22-05-2025
Create Date/Time:	22-05-2025 16:11:13
Financial Figures/Particulars:	
Financial Year:	01-04-2024-31-03-2025
PAN of the Assessee/ Auditee:	AACCA3829J
Gross Turnover/Gross Receipt:	91450307.28 (Actual): 9,14,50,307.28
Shareholder Fund/Owners Fund:	705547671.79 (Actual): 70,55,47,671.79
Net Block of Property, Plant & Equipment:	15605730.27 (Actual): 1,56,05,730.27
Intangible Assets:	12,71,93,128.4
Document description:	Independent Auditor's Report on the audit of the Standalone Financial Statements under Ind AS for the year ended March 31, 2025



Adroit Infotech Limited (Scrip Code: BSE-532172 , NSE- ADROITINFO)

Registered office: Plot No. 7A, Road No. 12, MLA Colony, Banjara Hills, Hyderabad - 500 034

CIN: L72300TG1990PLC011129

Tel: +91-40-23552284/85/86, Fax: +91-40-233552283, www.adroitinfotech.com, e-mail : cs@adroitinfotech.com

PART I Statement of Audited Standalone Financial Results for the Quarter/ Year ended 31st March 2025

All amounts in Indian Rupees Lakhs, except share data

Sl.No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	(Refer Notes below)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from operations	182.19	237.87	158.93	724.02	587.08
2	Other income	101.95	35.36	90.07	190.49	97.80
	Total Income (1+2)	284.14	273.23	249.01	914.50	684.87
3	EXPENSES					
a	Cost of License sales	-	-	-	-	-
b	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
a	Employee benefits expense	37.83	44.94	53.76	169.58	151.81
b	Finance costs	29.72	21.61	1.24	76.49	10.52
c	Depreciation and amortization expense	33.42	33.54	28.41	126.30	113.40
d	Other expenses	461.14	100.44	63.04	682.69	205.89
	Total expenses (3)	562.11	200.53	146.45	1,055.06	481.62
4	Profit/(loss) before exceptional items and tax (1+2 - 3)	(277.97)	72.70	102.55	(140.56)	203.25
5	Exceptional items	(293.17)	-	-	(293.17)	-
6	Profit/ (loss) before exceptions items and tax(4-5)	15.20	72.70	102.55	152.62	203.25
7	Tax expense				-	
	(1) Current tax	11.98	0.46	0.46	19.89	0.71
	(2) Deferred tax	134.46	(5.29)	-	127.12	(5.31)
8	Profit (Loss) for the period from continuing operations (6-7)	(131.24)	77.53	102.09	5.61	207.86
9	Extra ordinary Items (net of tax)	-	-	-	-	-
10	Profit/(loss) for the period (8+9)	(131.24)	77.53	102.09	5.61	207.86
11	Other comprehensive income (net of tax)	7.57	-	(1.62)	7.57	(1.62)
	<i>Items will be not reclassified subsequently to Profit or Loss</i>					
	Actuarial loss/(gain) on defined benefit obligation	7.57	-	(1.62)	7.57	(1.62)
	<i>Items will be reclassified subsequently to Profit or Loss</i>					
	Exchanges differences on translation of foreign operations	-	-	-	-	-
12	Total Comprehensive Income for the period (10+11)	(138.81)	77.53	103.71	(1.96)	209.48
13	Paid-up equity share capital (Face Value of Rs.10/-each) <i>Refer Note No. 4 and 5</i>	4,789.43	2,984.73	2,166.74	3,959.57	2,123.40
14	Earnings per share (before extraordinary items) (Face value of Rs.10/-each) (not annualized)					
	a) Basic (In Rs.)	(0.27)	0.26	0.47	0.01	0.98
	b) Diluted (In Rs.)	(0.27)	0.26	0.42	0.01	0.98
	Earnings per share (after extraordinary items) (Face value of Rs.10/-each) (not annualized)					
	a) Basic (In Rs.)	(0.29)	0.26	0.48	(0.00)	0.99
	b) Diluted (In Rs.)	(0.29)	0.26	0.43	(0.00)	0.99

Notes:

- The Audited Standalone Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules thereunder, other accounting principles generally accepted in India and regulations issued by the Securities and Exchange Board of India ("SEBI").
- The above Audited financial results for the Quarter/ year ended 31st March 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on **Thursday, 22nd May 2025**. The statutory auditors have carried out review of these Financial Results and have issued an unmodified report on these results.
- Segment Reporting - Sole business segment**
Based on the "Management Approach" as defined in Ind AS 108 - Operating Segments, the Company is primarily engaged in the business of SAP Support Services which the management recognizes as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly, not provided
- Exceptional items: During the period, the Company recognized an exceptional gain of ₹293.17 Lakhs due to the reversal of contingent consideration obligations linked to the acquisition of Verso. This adjustment reflects the final settlement terms, wherein the remaining contingent payout was waived due to non-compliance with the conditions attached.



5	Other Expenses: Bad debts amounting to ₹323.70 Lakhs, deemed fully impaired and unrecoverable, have been charged to Other Expenses. These relate to outstanding receivables from branch and subsidiary operations in earlier periods.
6	Pursuant to an appellate order dated 26th March 2025, the Company has recognized an extraordinary charge (net of tax) of ₹ 47.68 Lakhs representing GST liability for FY 2018-19.
7	Deferred tax expense of quarter is ₹ 134.46 Lakhs and year end reflects ₹127.12 Lakhs of tax assets we can no longer utilize. As per accounting standards, we recognize tax assets only when likely to be used against future profits. Recent assessments show some assets may not be recoverable.
8	Profit before exceptional Items for the quarter end 31st March 2025 would be 93.41 lakhs year ended 31st March 2025 would be 230.82 without considering the expenses like Bad debts not relating to the current year amounting to 323.70 Lakhs and GST liability amounting to 47.68 Lakhs as per Appellate order not relating to the current year .The said expenses are accounted in Other expenses
9	Company Issued the Rights Issues of up to 3,25,01,058 Partly Paid-up Equity Shares of face value of Rs. 10 each ("Equity Shares") of Adroit Infotech Limited ("AIL" or the "Company" or the "Issuer") for cash at a price of Rs.15 per equity share (including premium of Rs. 5 per equity share) ("issue price") to the eligible equity shareholders on rights basis in the ratio of 3 (three) equity Shares for every 2 (two) equity shares held by the eligible equity shareholders and for the purpose of Company's Diluted Earning per share the said shares are considered on prorata basis. As on the date, the company has made the final call, (Final Call money of Rs. 7.50 per share (Including Share Premium of Rs. 2.50 per Share). The Company has made the final call on 2,94 shares during the during quarter (Oct-Dec;24), Out of this the company has received Rs. 7.50 on 2,94,20,865 Shares. Total first call money received by the company on 2,94,20,865 shares @ Rs.7.50. for the purpose of Company's Earning per share the said shares are considered on prorata basis wherever applicable.
10	The figures of the previous year/periods have been regrouped/recast to render them comparable with the figures of the current period.
11	The figures for the quarter ended 31st March, 2025 and 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published figures up to nine months of the relevant financial year.
	<p>for Adroit Infotech Limited</p> <p><i>Sudhakaran Reddy</i></p> <p>Sudhakaran Reddy Managing Director DIN: 01436242</p>
Date :	22-May-2025
Place:	Hyderabad



Standalone Audited Statement of Assets and Liabilities as at 31st March '2025
(Rupees in Lakhs unless Otherwise stated)

		Standalone	
		31-Mar-25	31-Mar-24
Particulars		Audited	Audited
ASSETS			
(1)	Non-current assets		
	(a) Property, Plant and Equipment	156.06	61.68
	(b) Goodwill on consolidation	-	-
	(c) Other Intangible assets	1,271.93	699.55
	(d) Intangible assets under development	-	-
	(e) Right of Use of Assets (RoU)	-	4.24
	(f) Financial Assets		
	(i) Investments	1,242.19	1,242.19
	(ii) Trade Receivables	-	-
	(iii) Other Deposits	3,561.73	998.75
	(g) Deferred tax assets (Net)	-	95.49
	(h) Income Tax Assets (Net)	26.04	0.38
	(i) Other non-current Assets	-	-
	Total Non-current assets	6,257.95	3,102.29
(2)	Current assets		
	(a) Financial Assets		
	(i) Trade receivables	559.94	738.95
	(ii) Cash and cash equivalents	0.03	0.41
	(iii) Bank balances other than (ii) above	178.81	145.41
	(iv) Loans and Advances	1,811.72	108.77
	(v) Other Deposits	-	-
	(b) Current Tax Assets (Net)	6.75	11.13
	(c) Other Current Assets	0.99	0.77
	Total Current assets	2,558.23	1,005.45
	Total Assets	8,816.18	4,107.74
EQUITY AND LIABILITIES			
Equity			
	(a) Equity Share capital	5,417.72	2,979.26
	(b) Other Equity	1,637.76	73.36
	Total Equity	7,055.48	3,052.63
	Share Application Money Pending Allotment	107.06	193.75
LIABILITIES			
(1)	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	15.92	29.79
	(ii) Lease Liabilities	-	-
	(iii) Trade Payables	-	-
	(iv) Others Financial Liabilities	-	-
	(b) Provisions	12.80	6.01
	(c) Deferred tax liabilities (Net)	36.82	5.20
	(d) Other Non-Current Liabilities	-	434.33
	Total Non-current liabilities	65.55	475.34
(2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,441.48	60.45
	(ii) Lease Liabilities	-	5.01
	(iii) Trade Payables	51.72	34.46
	(iv) Others Financial Liabilities	-	-
	(b) Provisions	-	96.88
	(c) Current Tax Liabilities (Net)	35.58	20.36
	(d) Other Current Liabilities	59.31	168.86
	Total Current liabilities	1,588.09	386.02
	Total Equity and Liabilities	8,816.18	4,107.74

for Adroit Infotech Limited

Sudhakiran Reddy Sunkerneni
Sudhakiran Reddy Sunkerneni
Managing Director
DIN:01436242



Date: 22-May-2025
Place: Hyderabad

Standalone Statement of Cash flow for the year ended 31st March 2025

(Rupees in Lakhs unless Otherwise stated)

	PARTICULARS	31-Mar-25	31-Mar-24
		Audited	Audited
A	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net profit before tax and extra-ordinary Items	145.04	203.25
	Adjustments For :	-	-
	Depreciation	126.30	113.40
	Interest/ Other Income	128.45	97.80
	Interest - Expenditure	76.49	10.52
	Operating Profit Before working Capital Charges	476.28	424.97
	Adjustments For :		-
	Increase/ (Decrease) in Trade payables	17.25	(98.62)
	increase/ (Decrease) in Current Tax Liabilities	-	(10.90)
	increase/ (Decrease) in Other Current Liabilities	(77.93)	(94.24)
	increase/ (Decrease) in Non-Current Liabilities	(434.33)	(180.11)
	increase/ (Decrease) in Provisions	(90.10)	78.30
	increase/ Decrease in Trade receivables	179.02	(140.75)
	increase/ Decrease in Other Non-Current Assets	69.83	(26.26)
	increase/ Decrease in Short Term Loans and advances	(1,702.95)	197.18
	increase/ Decrease in Current Tax Assets	4.38	(5.09)
	increase/ Decrease in Other Current Assets	(0.22)	(0.57)
	Cash Generated from operations	(1,558.75)	143.91
	Interest Paid		-
	Direct Taxes	15.22	5.20
	Cash Flow before Extra-ordinary Items	(1,543.53)	149.11
	Net Cash Flow from operating Activities	(1,543.53)	149.11
B	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		-
	Purchase of Fixed Assets	(793.06)	(2.66)
	Decrease/ (Increase) in Investment	-	(54.22)
	Interest Received	(128.45)	(97.80)
	Investment made in Fixed Deposits	(2,562.98)	(998.75)
	Net Cash Flow/ (Used in) From Investing Activities	(3,484.48)	(1,153.43)
C	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
	Proceeds from Issue of share capital	3,857.81	1,562.57
	Movement in Share Application Money	(86.69)	(350.00)
	Receipt of Share application money	-	-
	Interest Paid	(76.49)	(10.52)
	Change in Equity Share Capital	-	-
	Repayment of Long Term Borrowings	(13.87)	-
	Repayment/Proceeds from/of Short Term Borrowings (Net)	1,381.03	(63.25)
	Repayment of lease liabilities	(0.76)	(8.98)
	Net Cash Flows from Financing Activities	5,061.03	1,129.82
	Net Increase in Cash + Cash equivalents	33.01	125.50
	Opening Balance	145.82	20.32
	Closing Balance	178.83	145.82

for Adroit Infotech Limited


Sudhakiran Reddy Sunkerneni
 Managing Director
 DIN:01436242



Date: 22-May-2025
Place: Hyderabad



Adroit Infotech Limited

www.adroitinfotech.com



Date: 22.05.2025

To, BSE LIMITED Phiroze Jeejeebhoy Towers Dalal Street ,Mumbai – 400001 Tel:022-22721233/34 Fax: 022-22722131/2037/2061/41 Email: corp.relations@bseindia.com corp.compliance@bseindia.com Scrip Code: 532172	To, The National Stock Exchange Limited, Exchange Plaza, BandraKurla Complex, Bandra (East), Mumbai: 400051 Tel: 022-26598235/36/452 Fax: 022-26598237/38 Email: cmlist@nse.co.in Scrip Code: ADROITINFO
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Sub: Declaration pursuant to Regulation 33(3) (d) of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam

I Sudhakaran Reddy Sunkerneni, Managing Director of M/s. Adroit Infotech Limited (CIN L72300TG1990PLC011129) having its registered office at Plot No. 7A, MLA Colony, Road No. 12, Banjara Hills, Hyderabad - 500034, hereby declare that M/s. Rao & Shyam, Chartered Accountants, Statutory Auditor of the Company have issued an Audit Report with unmodified/un-qualified opinion on Standalone and Consolidated Audited Financial Results of the Company for the year ended 31st March, 2025.

This declaration is issued in compliance with Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the same on record

Thanking You,

for Adroit Infotech Limited


Sudhakaran Reddy S
Managing Director
DIN: 01436242

