November 03, 2026

To,
Corporate Relationship Department
BSE Limited
P.J. Towers, Dalal Street
Mumbai — 400 001

Scrip Code: 532875

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor Plot No. C-1,
G-Block, Bandra-Kurla Complex,
Bandra (East), Mumbai- 400 051

Scrip Symbol: ADSL

Dear Sir/Madam,

Subject: Outcome of Board Meeting of the Company held on November 03, 2026

Pursuant to the provisions of Regulation 30 read with Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, **("Listing Regulations"),** we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Tuesday, November 03, 2026, inter alia, approved the Unaudited (Standalone and Consolidated) Financial Results of the Company for the quarter and half year ended September 30, 2026, along with the Limited Review Reports received from the Statutory Auditors of the Company on the said results.

The meeting of the Board of Directors of the Company commenced at 01:17 P.M. (IST) and concluded at 05:05 P.M. (IST).

You are requested to take the above on your records.

Thanking you,

Yours faithfully,
For Allied Digital Services Limited

KHYATI NISHIL SHAH
Digitally signed by KHYATI NISHIL SHAH
Date: 2026.11.03 17:29:05 +05'30'

Allied Digital Services Limited Mumbai

Khyati Shah
Company Secretary
A28073

Encl: as Above

Allied Digital Services Limited
(CIN: L72200MH1995PLC085488)
Registered Office: 808, 8th Floor, Plot No.221/222, Mafatlal Centre
Vidhan Bhavan Marg, Nariman Point, Mumbai - 400 021.
Statement of standalone financial results for the quarter and half year ended 30th September, 2026

(INR in Lakhs, except per share data)

Sr. No.	Particulars	Standalone					
		Quarter Ended			Half year ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**						
	Revenue from operations	8,164	9,133	10,058	17,298	19,604	38,782
	Other income	115	153	500	269	660	1,468
	Total Income	**8,279**	**9,286**	**10,558**	**17,567**	**20,264**	**40,250**
2	**Expenses**						
	Purchases & other direct expenses	3,023	3,429	5,257	6,452	10,044	17,746
	Changes in inventories	(468)	141	(375)	(327)	(134)	125
	Employee benefit expenses	3,558	3,351	3,030	6,908	5,878	11,815
	Finance cost	389	310	261	699	469	1,026
	Depreciation and amortization expenses	287	290	281	578	562	1,140
	Other expenses	848	833	1,231	1,681	2,025	8,755
	Total Expenses	**7,637**	**8,354**	**9,685**	**15,991**	**18,844**	**40,607**
3	**Profit / (Loss) before tax and exceptional items (1-2)**	**642**	**932**	**873**	**1,576**	**1,420**	**(357)**
4	Exceptional Items (Refer note 8)	-	-	-	-	-	(130)
5	**Profit / (Loss) before tax (3-4)**	**642**	**932**	**873**	**1,576**	**1,420**	**(487)**
6	**Tax expense**						
	Current tax	173	326	178	499	334	1,229
	Tax adjustment of earlier years	-	-	-	-	-	482
	Deferred tax	35	(58)	74	(23)	(334)	(2,117)
7	**Profit/(Loss) after tax (5-6)**	**433**	**664**	**621**	**1,099**	**1,420**	**(81)**
8	**Other comprehensive income / (loss)**						
a)	Items that will not be Reclassified to P&L						
	- Remeasurement of defined employee benefit plan	-	-	-	-	-	(57)
b)	Income tax relating to above	-	-	-	-	-	17
	Total other comprehensive income / (loss)	-	-	-	-	-	**(40)**
9	**Total Comprehensive Income / (loss)(7+8)**	**433**	**664**	**621**	**1,099**	**1,420**	**(121)**
10	Paid-up equity share capital (Face Value of INR 5/- each)	2,833	2,828	2,821	2,833	2,821	2,826
11	Other equity						44,540
12	**Earnings per Share (Face Value of INR 5/- each)**						
a)	Basic	0.77	1.17	1.10	1.94	2.52	(3.35)
b)	Diluted	0.76	1.17	1.08	1.93	2.48	(3.32)

SINGHI & CO. Chartered Accountants SCO

ALLIED DIGITAL SERVICES LTD. MUMBAI

Notes to the standalone financial results for the quarter and half year ended September 30, 2026

1 The Company is engaged in the business of IT & ITeS Services, Global Managed Service Provider and Systems Integrator, offering the entire spectrum of infrastructure solutions and services to clients across 70 countries.

2 The above unaudited standalone financial results have been prepared in the format specified in Division II of Schedule III of Companies Act, 2013 (the "Statement") and are, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, amended by the Companies (Indian Accounting Standards) Rules, 2016, prescribed under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

3 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 03, 2026.

4 The Company has applied accounting policies in preparation of these financial results consistent with those followed in the annual financial statements for the year ended March 31, 2026.

5 As per Ind - AS 108 "Operating Segment", segment shall be disclosed in consolidated financial results. Hence, no separate disclosure has been given in the standalone financial results of the Company.

6 During the quarter and half year ended September 30, 2026, the holding company has allotted 82,075 and 136,475 fresh equity shares, respectively, having a face value of Rs. 5 each, pursuant to the exercise of stock options vested under the ESOP Plan.

7 During the previous year, pursuant to an agreement dated 25 March 2026, the Company converted its outstanding interest-free loan amounting to ₹12,106 lakhs, granted to its wholly owned subsidiary, Allied Digital Inc., USA , into equity shares of the said subsidiary. The agreement has been duly executed, and the corresponding share certificates have been issued to the Company. Accordingly, the outstanding loan has been derecognised from Loans to Related Parties and recognised as an Investment in Subsidiary in the books of account.
The Company has submitted the requisite filings under the Foreign Exchange Management (Overseas Investment) Regulations, 2022 to the Authorised Dealer (AD) Bank and are pending processing by the concerned regulatory authorities as at the reporting date. Based on the status of the filings and the facts available, the Management does not expect any material adverse consequences arising from the pending regulatory process.

8 On 21 November 2025, the Government of India consolidated 29 existing labour legislations into a unified framework comprising 4 Labour codes. In accordance with the requirements of Ind AS 19 'Employee Benefits', these changes have resulted in an increase in the past service cost of gratuity by ₹ 130 lakhs Considering that the enactment of the new legislation is a non-recurring event, the Company has presented this one-time charge under 'Exceptional Item'. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

9 Figures for the previous periods/year have been regrouped, wherever necessary, to make them comparable with the current

10 The results for the quarter and half year ended September 30, 2026 are available on the BSE Ltd website, www.bseindia.com, NSE Ltd website, www.nseindia.com and on company's website www.allieddigital.net.

For Allied Digital Services Limited

ALLIED DIGITAL SERVICES LTD. MUMBAI

Nehal Shah
Jt. Managing Director
(DIN : 02766841)

Place: Mumbai
Date: 03rd November, 2026

SINGHI & CO. Chartered Accountants SCO

Allied Digital Services Limited

(CIN: L72200MH1995PLC085488)

Standalone statement of Assets and Liabilities as at Septmeber 30, 2026

(INR in Lakhs)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	3,471	3,549
Right-of-use assets	586	695
Investment properties	7,280	7,354
Other Intangible assets	2,459	2,778
Intangible assets under development	1,292	880
Financial assets		
Investments	20,495	20,495
Loans	2	2
Other financial assets	88	88
Deferred tax Assets (net)	706	683
Total non-current assets	**36,379**	**36,524**
Current assets		
Inventories	5,109	4,782
Financial assets		
Investments	318	242
Trade receivables	10,512	11,444
Cash and cash equivalents	5	5
Bank balances other than Cash and Cash equivalents	2,227	1,554
Loans	803	915
Other financial assets	27,087	21,476
Current tax assets (net)	391	-
Other current assets	1,150	2,172
Total current assets	**47,602**	**42,591**
Total Assets	**83,981**	**79,115**

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ALLIED DIGITAL SERVICES LTD. MUMBAI

(INR in Lakhs)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
EQUITY AND LIABILITIES		
Equity		
Equity share capital	2,833	2,826
Other equity	44,807	44,541
Total equity	**47,640**	**47,367**
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Borrowings	7,081	4,609
Lease liabilities	495	548
Other financial liabilities	102	118
Provisions	1,072	956
Total non-current liabilities	**8,750**	**6,231**
Current liabilities		
Financial liabilities		
Borrowings	9,525	6,630
Lease liabilities	228	263
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	13	165
Total outstanding dues of creditors other than micro enterprises and small enterprises	15,316	16,445
Other financial liabilities	91	91
Other current liabilities	1,594	695
Current tax liabilities (net)	-	656
Provisions	824	573
Total current liabilities	**27,591**	**25,518**
Total Liabilities	**36,341**	**31,749**
TOTAL EQUITY AND LIABILITIES	**83,981**	**79,115**

SINGHI & CO. Chartered Accountants

ALLIED DIGITAL SERVICES LTD. MUMBAI

Allied Digital Services Limited
(CIN: L72200MH1995PLC085488)
Standalone Statement of Cash Flows for the period ended September 30, 2026

(INR In lakhs)

Sr. No.	Particulars	For period ended 30th September 2026 (Unaudited)	For year ended 31st March 2026 (Audited)
I	**CASH FLOW FROM OPERATING ACTIVITIES**		
(a)	Profit/Loss before tax	1,576	(487)
	Adjustments:		
	Loss on sale of assets sold in earlier years	1	-
	Sundry balance written off	-	2,444
	Depreciation and amortization expenses	578	1,140
	Share-based compensation expense	-	21
	Unrealized foreign exchange revaluation gain / loss (net)	50	(274)
	Gratuity and Leave encashment Expense	170	331
	Unrealized (gain) / loss on investments	(77)	22
	Provision for Impairment loss allowance on trade receivables	204	3,388
	Sundry balance written back	-	-
	Interest Income	(70)	(190)
	Finance cost	699	1,026
	Operating profit before working capital changes	**3,131**	**7,421**
	Changes in working capital		
	(Increase) in Inventories	(327)	(675)
	(Increase) / Decrease in Trade receivables	679	(4,494)
	(Increase) in Other financial assets	(5,611)	(9,042)
	(Increase) in Other current assets	1,023	(469)
	Decrease / (Increase) in Other non current-assets	-	1,026
	Increase in Trade payables	(1,281)	6,584
	Increase in Other financial liability	(16)	38
	Increase / (Decrease) in provisions	198	(3,238)
	Increase / Decrease in non current and current liabilities	900	(618)
		(1,304)	**(3,466)**
	Income Taxes paid (net of refunds)	(1,543)	(518)
	Net Cash generated from Operating Activities	**(2,847)**	**(3,984)**
II	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Cost incurred on acquisition of Property,Plant & equipment	(7)	(120)
	Cost incurred on acquisition of Investment properties	-	-
	Cost incurred on Intangible assets (including intangible asset under development)	(416)	(926)
	Sell of Property, Plant and equipment	12	-
	Investment in Mutual fund	-	(38)
	Deposit made	(673)	(1,046)
	Realization of fixed deposits	-	2,095
	Loan Repayments Received	112	252
	Interest received	70	190
	Net Cash used in Investing Activities	**(902)**	**407**

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ALLIED DIGITAL SERVICES LTD. MUMBAI

Sr. No.	Particulars	For period ended 30th September 2026 (Unaudited)	For year ended 31st March 2026 (Audited)
III	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from borrowings	5,738	6,152
	Repayment of borrowings	(373)	(678)
	Proceeds from issue of shares	25	60
	Dividend paid	(850)	(846)
	Rent paid	(129)	(232)
	Interest paid	(662)	(941)
	Net Cash generated from Financing Activities	**3,749**	**3,515**
	Net Increase / (Decrease) in Cash and Cash Equivalents (A)	**(0)**	**(62)**
	Add: Cash and cash equivalents at the beginning of the year (B) (Refer Note (iii)	5	67
	Cash and cash equivalents at the end of the year (A+B)	**5**	**5**

Particulars	As at 30th September 2026	As at 31st March 2026
Components of cash and cash equivalents		
Cash and Cash Equivalents comprises of :		
Balances with banks:		
- Cash*	1	1
– In current accounts	4	4
– Deposits with original maturity of less than three months	-	-
Bank balance other than cash and cash equivalents		
– Fixed deposit with original maturity less than 3 months	-	-
Total Cash and Cash Equivalents	**5**	**5**

**Amount less than fifty thousands*

(i) The above Statement of Cash flows has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (IND AS) - 7 Statement of Cash Flows' notified under section 133 of the Companies Act 2013, read together with Companies (Indian Accounting Standards) Rules, 2015 (as amended).

(ii) Cash and cash equivalents in the balance sheet comprises of Cash in hand and Cash at bank.

(iii) Excludes bank balance other than cash and cash equivalents, as are earmarked funds.

SINGHI & CO. Chartered Accountants

ALLIED DIGITAL SERVICES LTD. MUMBAI

Singhi & Co.
Chartered Accountants

B2 402B, Marathon Innova, 4th Floor
Ganpatrao Kadam Marg, Lower Parel
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E mumbai@singhico.com
www.singhico.com

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of Allied Digital Services Limited for the quarter and half year ended September 30, 2026, pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended).

To
The Board of Directors
Allied Digital Services Limited

Report on the Review of the Standalone Financial Results

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Allied Digital Services Limited ("the Company") for the quarter and half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies, Act 2013 ("Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. **Conclusion**

   Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 34 ("Ind AS 34") specified under Section 133 of the Act, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

SINGHI & CO. Chartered Accountants

Singhi & Co.
Chartered Accountants

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Ganpatrao Kadam Marg, Lower Parel
Mumbai - 400 013 (India)
T +91 (0) 22 6662 5537/ 5538
E mumbai@singhico.com
www.singhico.com

5. **Emphasis of Matter**

We draw attention to Note 7 to the accompanying Statement, with respect to the pending compliance in connection with conversion of loan to investment in Equity with the relevant regulatory authorities.

Our conclusion on the Unaudited Standalone Financial Results is not modified in respect of the above matter.

For Singhi & Co.
Chartered Accountants
Firm's Registration No. 302049E

Ravi Kapoor
Partner

Membership Number: 040404
UDIN: 26040404ZHUPGA4198

Place: Mumbai
Date: November 03, 2026

Allied Digital Services Limited
(CIN: L72200MH1995PLC085488)
Registered Office: 808, 8th Floor, Plot No.221/222, Mafatlal Centre
Vidhan Bhavan Marg, Nariman Point, Mumbai - 400 021.
Statement of consolidated financial results for the quarter and half year ended 30th September, 2026

(INR in Lakhs, except per share data)

Sr. No.	Particulars	Consolidated					
		Quarter ended			Half year ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**						
	Revenue from operations	26,532	26,049	23,370	52,581	45,272	96,791
	Other income	211	261	696	472	965	2,041
	Total Income	26,743	26,310	24,066	53,053	46,237	98,832
2	**Expenses**						
	Purchases & other direct expenses	16,524	16,111	14,988	32,635	27,936	58,504
	Changes in inventories	(468)	142	(375)	(326)	(134)	125
	Employee benefit expenses	5,890	5,690	4,947	11,580	9,730	19,738
	Finance cost	424	346	291	770	521	1,178
	Depreciation and amortization expense	517	502	481	1,019	987	1,993
	Other expenses	2,147	1,832	1,678	3,979	3,725	12,803
	Total Expenses	25,034	24,623	22,010	49,657	42,765	94,344
3	**Profit/(Loss) before tax and exceptional items (1-2)**	1,709	1,687	2,056	3,396	3,472	4,488
4	Exceptional Items (Refer note 7)	-	-	-	-	-	(130)
5	**Profit /(Loss) before tax (3- 4)**	1,709	1,687	2,056	3,396	3,472	4,358
6	**Tax expense**						
	Current tax	415	506	441	921	821	2,440
	Tax adjustment of earlier years	-	-	-	-	-	482
	Deferred tax	35	(58)	74	(23)	(334)	(2,117)
	Total tax expense	450	448	515	898	487	805
7	**Profit/ (Loss) after tax (5-6)**	1,259	1,239	1,542	2,498	2,985	3,553
8	Shares of Profit/(Loss) of Associates						(1)
9	**Profit/ (Loss) after tax and income from Associates**	1,259	1,239	1,542	2,498	2,985	3,552
10	**Other Comprehensive Income/(loss)**						
a)	Items that will not be Reclassified to P&L						
	Remeasurement of defined employee benefit plan	-		-	-		(57)
	Income tax relating to items that will not be reclassified to profit or loss	-		-	-		17
b)	**Items that will be Reclassified Subsequently to P&L**						
	(i) Foreign currency translation difference (net of tax)	14	(2)	86	12	90	(68)
	(ii) Revaluation of monetary items (net of tax)		-		-		-
	Total Other Comprehensive Income/(loss)	14	(2)	86	12	90	(108)
11	**Total Comprehensive Income / (loss) (9+10)**	1,273	1,237	1,626	2,510	3,075	3,444
	Profit for the period attributable to:						
	Shareholders of the Company	1,098	1,143	1,452	2,241	2,771	2,881
	Non-Controlling Interest	161	96	176	257	304	671
	Total Comprehensive Income / (loss) attributable to:						
	Shareholders of the Company	1,112	1,141	-	2,253	-	2,769
	Non-Controlling Interest	161	96	-	257	-	676
12	**Paid-up equity share capital (Face Value of INR 5/- each)**	2,833	2,828	2,821	2,833	2,821	2,826
13	Other Equity (Including Non-controlling interests)						58,535
14	**Earning per Share (Face Value of INR 5/- each)**						
	a) Basic	2.22	2.19	2.58	4.42	4.92	6.30
	b) Diluted	2.21	2.18	2.54	4.39	4.85	6.25

SINGHI & CO. Chartered Accountants

ALLIED DIGITAL SERVICES LTD. MUMBAI

Notes to the consolidated financial results for the quarter and half year ended September 30, 2026

1 The group company is engaged in the business of IT & ITeS Services, Global Managed Service Provider and Systems Integrator, offering the entire spectrum of infrastructure solutions and services to clients across 70 countries.

2 The above audited consolidated financial results have been prepared in the format specified in Division II of Schedule III of Companies Act, 2013 (the "Statement") and are, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, amended by the Companies (Indian Accounting Standards) Rules, 2016, prescribed under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

3 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors of the group company at their meeting held on November 03, 2026.

4 The group company has applied accounting policies in preparation of these financial results consistent with those followed in the annual financial statements for the year ended March 31, 2026.

5 During the quarter and half year ended September 30, 2026, the holding company has allotted 82,075 and 136,475 fresh equity shares, respectively, having a face value of Rs. 5 each, pursuant to the exercise of stock options vested under the ESOP Plan.

6 During the previous year, pursuant to an agreement dated 25 March 2026, the holding company converted its outstanding interest-free loan amounting to ₹12,106 lakhs, granted to its wholly owned subsidiary, Allied Digital Inc., USA , into equity shares of the said subsidiary. The agreement has been duly executed, and the corresponding share certificates have been issued to the holding company. Accordingly, the outstanding loan has been derecognised from Loans to Related Parties and recognised as an Investment in Subsidiary in the books of account.
The holding company has submitted the requisite filings under the Foreign Exchange Management (Overseas Investment) Regulations, 2022 to the Authorised Dealer (AD) Bank and are pending processing by the concerned regulatory authorities as at the reporting date. Based on the status of the filings and the facts available, the Management does not expect any material adverse consequences arising from the pending regulatory process.

7 On 21 November 2025, the Government of India consolidated 29 existing labour legislations into a unified framework comprising 4 Labour codes. In accordance with the requirements of Ind AS 19 'Employee Benefits', these changes have resulted in an increase in the past service cost of gratuity by ₹ 130 lakhs Considering that the enactment of the new legislation is a non-recurring event, the Company has presented this one-time charge under 'Exceptional Item'. The holding company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

8 Figures for the previous periods/year have been regrouped, wherever necessary, to make them comparable with the current period/year.

9 The results for the quarter and half year ended September 30, 2026 are available on the BSE Ltd website, www.bseindia.com, NSE Ltd website, www.nseindia.com and on company's website www.alliedigital.net.

For Allied Digital Services Limited

Nehal Shah
Jt. Managing Director
(DIN : 02766841)

ALLIED DIGITAL SERVICES LTD. MUMBAI

Place: Mumbai
Date: 03rd November, 2026

SINGHI & CO. Chartered Accountants

Allied Digital Services Limited

(CIN: L72200MH1995PLC085488)

Consolidated Statement of Assets and Liabilities as at September 30, 2026

(INR in Lakhs)

Particulars	As at September 30,2026 (Unaudited)	As at March 31,2026 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	3,554	3,653
(b) Right-of-use assets	1,178	1,436
(c) Investment properties	7,280	7,354
(d) Goodwill	9,622	9,622
(e) Other Intangible assets	2,459	2,778
(f) Intangible assets under development	1,292	880
(g) Investments accounted for using the equity method	616	616
(h) Financial assets		
(i) Loans	2	2
(ii) Other financial assets	88	88
(iii) Investments	0	
(i) Deferred tax assets (net)	918	890
(j) Other non-current assets	1,015	171
Total non-current assets	**28,024**	**27,490**
Current assets		
(a) Inventories	5,113	4,787
(b) Financial assets		
(i) Investments	318	242
(ii) Trade receivables	26,412	32,036
(iii) Cash and cash equivalents	18,516	13,407
(iv) Other bank balances	2,227	1,555
(v) Loans	803	915
(vi) Other financial assets	27,247	21,710
(c) Income tax assets (net)	391	-
(d) Other current assets	3,075	3,677
Total current assets	**84,102**	**78,329**
TOTAL ASSETS	**1,12,126**	**1,05,819**

SINGHI & CO. Chartered Accountants — S Co

ALLIED DIGITAL SERVICES LTD. MUMBAI

(INR in Lakhs)

Particulars	As at September 30,2026 (Unaudited)	As at March 31,2026 (Audited)
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2,833	2,826
(b) Other equity	60,716	58,535
Equity attributable to owners	**63,549**	**61,361**
(c) Non-controlling interests	6,159	5,763
Total equity	**69,708**	**67,124**
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	7,249	5,100
(ii) Lease Liabilities	1,189	1,411
(iii) Other financial liabilities	102	118
(b) Other non-current liabilities	-	-
(c) Provisions	1,072	956
(d) Deferred tax liabilities (net)	-	-
Total non-current liabilities	**9,612**	**7,585**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	9,469	6,575
(ii) Lease liabilities	492	520
(iii) Trade payables		
Due to micro and small enterprises	13	165
Due to creditors other than micro and small enterprises	13,162	15,230
(iv) Other financial liabilities	3,046	4,229
(b) Other current liabilities	1,728	877
(c) Provisions	3,096	2,858
(d) Income tax liabilities (net)	1,800	656
Total current liabilities	**32,806**	**31,110**
Total Liabilities	**42,418**	**38,695**
Total Equity and Liabilities	**1,12,126**	**1,05,819**

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ALLIED DIGITAL SERVICES LTD. MUMBAI

Allied Digital Services Limited

(CIN: L72200MH1995PLC085488)

Consolidated Statement of Cash Flows for the period ended September 30, 2026

(INR in Lakhs)

Sr. No.	Particulars	For period ended September 30 2026 (Unaudited)	For year ended March 31 2026 (Audited)
I.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit/ (loss) before tax	3,396	4,358
	Adjustments:		
	Share in profit/ loss of equity accounted investments	-	(15)
	Depreciation and amortization expenses	1,019	1,993
	Unrealized foreign exchange revaluation gain (net)	50	-
	Loss on sale of PPE	1	-
	Gratuity and Leave encashment Expense	170	331
	Unrealized gain on investments	(77)	22
	Sundry balance written off	-	2,444
	Fixed assets written off	-	-
	Provision for Impairment loss allowance on trade receivables	204	3,388
	Provision for share-based compensation expense	-	21
	Interest Income	(289)	(752)
	Finance cost	770	1,178
	Operating profit before working capital changes	**5,244**	**12,967**
	Changes in working capital		
	(Increase)/ decrease in Inventories	(327)	(675)
	(Increase)/ decrease in Trade receivables	5,371	1,361
	(Increase)/ decrease in Other financial assets	(5,537)	(7,589)
	(Increase)/ decrease in Other assets	(242)	(720)
	Increase/ (decrease) in Trade payables	(2,220)	8,948
	Increase/ (decrease) in Other financial liability	(1,199)	1,255
	Increase/ (decrease) in Other liabilities and provisions	1,035	(2,689)
	Cash profit from operations before tax	**2,125**	**12,857**
	Income Taxes	(488)	(2,680)
	Net cash generated from operating activities	**1,637**	**10,178**
II.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Cost incurred on acquisition of property, plant and equipment	(18)	(994)
	Cost incurred on Intangible assets (including intangible asset under development)	(416)	(1,078)
	Sale of property, plant and equipment	12	-
	Cost incurred on acquisition of investment property		148
	Purchase of investments	318	(17)
	Interest received	289	752
	Deposit made	(672)	-
	Loan given	-	(17,381)
	Repayment of Loan given	112	1,049
	Net Cash generated/ (used) from investing activities	**(375)**	**(17,521)**

SINGHI & CO. Chartered Accountants

ALLIED DIGITAL SERVICES LTD. MUMBAI

(INR in Lakhs)

Sr. No.	Particulars	For period ended September 30 2026 (Unaudited)	For year ended March 31 2026 (Audited)
III.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from borrowings	5,415	5,140
	Repayment of borrowings	(373)	(678)
	Proceeds from issue of shares	25	60
	Dividend paid	(850)	(849)
	Rent Paid	(580)	(643)
	Interest paid	(702)	(1,093)
	Net cash generated/ (used) from financing activities	**2,935**	**1,936**
	Net increase/ (decrease) in cash and cash equivalents	**4,197**	**(5,407)**
	Effect of exchange rate changes on cash and cash equivalents	912	-
	Add: Cash and cash equivalents at the beginning of the year	13,407	18,813
	Cash and cash equivalents at the end of the year	**18,516**	**13,407**

Notes:

(i) The above Statement of Cash flows has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (IND AS) - 7 Statement of Cash Flows' notified under section 133 of the Companies Act 2013, read together with Companies (Indian Accounting Standards) Rules, 2015 (as amended).

(ii) Cash and cash equivalents in the balance sheet comprises of Cash in hand and Cash at bank.

(iii) Excludes bank balance other than cash and cash equivalents, as are earmarked funds.

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ALLIED DIGITAL SERVICES LTD. MUMBAI

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Allied Digital Services Limited
(CIN:L72200MH1995PLC085488)

Segment Wise Consolidated Revenue, Results, Assets and Liabilities for the quarter and half year ended September 30, 2026

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half year ended		Year Ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	31st March 2026 (Audited)
1	**Segment Revenue**						
	Services	23,203	21,581	17,669	44,784	34,122	75,614
	Solutions	3,329	4,468	5,701	7,797	11,150	21,177
	Unallocated	211	261	696	472	965	2,041
	Total	**26,743**	**26,310**	**24,066**	**53,053**	**46,237**	**98,832**
	Less: Inter Segment Revenue		-	-			
	Net Sales/ Income from Operations	**26,743**	**26,310**	**24,066**	**53,053**	**46,237**	**98,832**
2	**Segment Results**						
	(Profit before interest, unallocable exp. and Tax)						
	Services	7,437	7,133	5,828	14,570	11,256	24,942
	Solutions	298	657	853	955	1,669	3,169
	Unallocated						
	Total	**7,734**	**7,790**	**6,681**	**15,524**	**12,924**	**28,112**
	Less: i) Interest	424	346	291	770	521	1,178
	ii) Un-allocable Expenses	5,601	5,757	4,335	11,358	8,931	22,444
	iii) Un-allocable income		-	-			
	Total Profit Before Tax	**1,709**	**1,687**	**2,056**	**3,396**	**3,473**	**4,490**
3	**Capital Employed***						
	(Segment Assets - Segment Liabilities		-	-			
	Total Capital Employed		-	-			

* The Company is not able to allocate the asset and liabilities under different segments of the Company

For Allied Digital Services Limited

Nehal Shah
Jt. Managing Director
(DIN : 02766841)

ALLIED DIGITAL SERVICES LTD. MUMBAI

Place: Mumbai
Date: 3rd November, 2026

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Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of Allied Digital Services Limited for the quarter and half year ended September 30, 2026 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Allied Digital Services Limited

Report on the Review of the Consolidated Financial Results

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Allied Digital Services Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group"), its associate (refer "Annexure 1" for the list of subsidiaries and associate included in the statement) for the quarter and half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), including relevant circulars issued by the SEBI from time to time which has been initialled by us for identification purpose only.

   This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies, Act 2013 ("Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

2. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

3. 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, to be read with the matters stated in the Section "Other Matters".

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4. Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 34 ('Ind AS 34') specified under Section 133 of the Act, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matter

We draw attention to Note 6 to the accompanying Statement, with respect to the pending compliance in connection with conversion of loan to investment in Equity with the relevant regulatory authorities.

Our conclusion on the Unaudited Consolidated Financial Results is not modified in respect of the above matter.

6. Other Matters

i. We did not review the interim financial results of 1 foreign subsidiary company, included in the Statement, whose financial results before consolidation adjustment reflects total assets of Rs. 65,242 Lakhs as at September 30, 2026, revenue from operations of Rs. 38,934 lakhs for the half year ended September 30,2026 and Rs. 20,260 lakhs for the quarter ended September 30, 2026, net profit after tax of Rs. 1,254 lakhs for the half year ended September 30,2026 and Rs. 766 lakhs for the quarter ended September 30, 2026, total comprehensive income after tax of Rs. 2,028 lakhs for the half year ended September 30, 2026 and Rs. 1,204 lakhs for the quarter ended September 30, 2026 and net cash inflow amounting to Rs. 5065 lakhs for the period ended September 30, 2026. This interim financial result has been reviewed by other auditors whose review reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the review reports of such other auditors and the procedures performed by us as stated above.

ii. The Statement includes the interim financial results of 8 foreign subsidiary companies, which have not been reviewed by their auditors, whose interim financial results before consolidation adjustment reflects total assets of Rs. 14,389 lakhs as at September 30, 2026, revenue from operations of Rs. 2,493 lakhs for the half year ended September 30, 2026 and Rs. 1,165 lakhs for the quarter ended September 30, 2026, net profit after tax of Rs. 122 lakhs for the half year ended September 30, 2026 and Rs. 35 lakhs for the quarter ended September 30, 2026, total comprehensive income after tax of Rs. 134 lakhs for the half year ended September 30, 2026 and Rs. 57 lakhs for the quarter ended September 30, 2026, and net cash inflow amounting to Rs. 44 lakhs for the period ended September 30, 2026. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries are based solely on such management certified unreviewed internal financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

iii. The Statement includes the interim financial results of 2 Indian subsidiary companies, which have not been reviewed by their auditors, whose financial results have been incorporated based on financial statement / financial information and that before consolidation adjustment reflects revenue from operations of Rs. Nil, net profit / (loss) after tax of Rs. Nil, total comprehensive income after tax of Rs. Nil for the quarter ended September 30, 2026.

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The Statement also includes the Group's share of the net profit after tax of Rs. Nil for the quarter and half year ended September 30, 2026 in respect of 2 associates and 1 associate of the wholly owned subsidiary, whose management accounts have been furnished to us by the Company.

Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries (2 Indian Subsidiary Companies) and associates are based solely on such available financial results. According to the information and explanations given to us by the 01management, these interim financial results are not material to the Group.

Our conclusion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Director of the respective companies.

For Singhi & Co.
Chartered Accountants
Firm's Registration No. 302049E

SINGHI & CO. ★ Chartered Accountants ★

Ravi Kapoor
Partner
Membership Number 040404
UDIN: 26040404REKBQD9373

Place: Mumbai
Date: November 03, 2026

Singhi & Co.
Chartered Accountants

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Annexure I

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of Allied Digital Services Limited for the quarter and half year ended September 30, 2026 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Sr. No.	Name of the Entity	Relationship
1	Allied E-Cop Surveillance India Private Limited	Subsidiary
2	Enpointe Technologies (India) Private Limited	Subsidiary
3	Allied Digital Asia Pacific Pty Limited	Subsidiary
4	Allied Digital Inc	Subsidiary
5	Allied Digital Singapore Pte Limited	Subsidiary
6	Allied Digital Services DO Brasil LTDA.	Subsidiary
7	Allied Digital IT Services (Beijing) Co. Limited	Subsidiary
8	Allied Digital Services LLC	Subsidiary
9	Allied Digital Services (UK) Limited	Subsidiary
10	Allied Digital Services (Ireland) Limited	Subsidiary
11	Allied Digital Services Japan G.K.	Subsidiary
12	Allied Consulting INC	Associate of Subsidiary
13	Allied CNT Solutions Private Limited	Associate
14	Soft Shell System (I) Private Limited	Associate

