



May 21, 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,

Sub: Outcome of the Board Meeting of the Company held on Thursday, May 21, 2026

Pursuant to the provisions of Regulations 30 read with Schedule III and 33(3) of the 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. Thursday, May 21, 2026, inter alia, considered the following matters:

1. Approved the Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2026.
2. Approved the Audited Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2026.

The copies of the Audited Standalone and Consolidated Financial Results for the quarter and financial year ended March 31, 2026 along with Standalone and Consolidated Cash Flow Statement for the financial year ended on that date and Standalone and Consolidated Statement of Assets and Liabilities as on March 31, 2026, Auditors' Reports on said results and Statement on Impact of Audit Qualifications for on Standalone and Consolidated audit reports with modified opinion pursuant to Regulation 33(3)(d) of the Listing Regulations are enclosed herewith for your records.

3. Recommended the payment of dividend of Rs. 1.50 per share on Equity Shares of Rs. 5/- each for the financial year ended March 31, 2026, subject to approval of the shareholders at the ensuing Annual General Meeting of the Company. The dividend, if approved at the ensuing Annual General Meeting of the Company, shall be paid/dispatched within 30 days of ensuing Annual General Meeting. The date of Annual General Meeting shall be intimated in the due course of time.
4. Based on the recommendation of the Audit Committee, the Board approved the re-appointment of M/s. K P M R & Co., Chartered Accountants as Internal Auditors of the Company for the financial year 2026-27, pursuant to the provisions of Section 138 of the Companies Act, 2013 and rules made thereunder.



Allied Digital Services Limited

Registered Office: 808, 8th Floor, Plot No. 221/222, Mafatlal Centre, Vidhan Bhavan Marg, Nariman Point, Mumbai - 400 021.

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5. Based on the recommendation of the Nomination and Remuneration Committee, recommended the re-appointment of Mr. Shakti Kumar Leekha (DIN:03246804), as a Non-Executive Independent Director of the Company, not liable to retire by rotation, for a second term of 5 (Five) consecutive years with effect from January 20, 2027 to January 19, 2032, to the members of the Company for their approval by way of Special Resolution at the ensuing Annual General Meeting of the Company.
6. Based on the recommendation of the Nomination and Remuneration Committee, recommended the re-appointment of Mr. Anup Kumar Mahapatra (DIN: 08985605), as a Non-Executive Independent Director of the Company, not liable to retire by rotation, for a second term of 5 (Five) consecutive years with effect from May 18, 2027 to May 17, 2032, to the members of the Company for their approval by way of Special Resolution at the ensuing Annual General Meeting of the Company.
7. Based on the recommendation of the Nomination and Remuneration Committee, approved and recommended the re-appointment of Mr. Sunil Bhatt (DIN: 09243963) as an Executive Director of the Company, for a period of 5 (Five) years with effect from May 18, 2027 to May 17, 2032, to the members of the Company for their approval by way of Special Resolution at the ensuing Annual General Meeting of the Company.

Further, in accordance with the Circulars dated 20th June, 2018 bearing No. LIST/COMP/14/2018-19 and NSE/CML/2018/24 issued by the BSE Ltd. and National Stock Exchange of India Ltd. respectively, we hereby affirm that Mr. Shakti Kumar Leekha, Mr. Anup Kumar Mahapatra and Mr. Sunil Bhatt are not debarred from holding the office of director by virtue of any order passed by the Securities and Exchange Board of India or any other such authority.

The requisite disclosure as required under the provisions of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/49/14/14(7) 2025-CFDPOD2/I/3762/2026 dated January 30, 2026 as amended, is enclosed herewith as “**Annexure I**” with regards to item no. 4 to 7 above.

The meeting of the Board of Directors of the Company commenced at 03:15 P.M. (IST) and concluded at 08:50 P.M. (IST).

You are requested to kindly take the above on your record.





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Thanking you,

**Regards,
For Allied Digital Services Limited**



**Nehal Shah
Whole-Time Director
DIN: 02766841**

Encl: As Above

Disclosures pursuant to Regulation 30 of SEBI LODR Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/49/14/14(7) 2025-CFDPD2/1/3762/2026 dated January 30, 2026, as amended

Annexure I

Particulars		Details			
1.	Name	M/s. K P M R & Co., Chartered Accountants	Mr. Shakti Kumar Leekha (DIN: 03246804)	Mr. Anup Kumar Mahapatra (DIN: 08985605)	Mr. Sunil Bhatt (DIN: 09243963)
2.	Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise	Re-appointment as Internal Auditors for FY 2026-27 under Section 138 of the Companies Act, 2013	Recommendation for re-appointment as a Non-Executive Independent Director for a second term of 5 (Five) consecutive years to the members of the Company at the ensuing Annual General Meeting.	Recommendation for re-appointment as a Non-Executive Independent Director for a second term of 5 (Five) consecutive years to the members of the Company at the ensuing Annual General Meeting.	Re-appointment as an Executive Director for a period of 5 (Five) years, subject to the approval of the members of the Company.
3.	Date of appointment/ /re-appointment/ cessation (as applicable) & term of appointment/ re-appointment;	Re-appointment as Internal Auditors of the Company for the financial year 2026-27.	Second term of 5 (Five) consecutive years with effect from January 20, 2027 to January 19, 2032.	Second term of 5 (Five) consecutive years with effect from May 18, 2027 to May 17, 2032.	Term of 5 (Five) years with effect from May 18, 2027 to May 17, 2032.
4.	Brief Profile (in case of appointment);	M/s. KPMR & Co; Chartered Accountants are a multi-discipline firm providing comprehensive range of business and advisory services in areas of Audit and Assurance, Taxation, Corporate Advisory Services and Outsourcing services to	Shakti Leekha is a respected business leader, advisor, author, and speaker, recognised for his ability to drive business through transformation and market-leading strategies. With 25+ years of experience in business	Anup Kumar Mahapatra holds a B.Sc. in Agriculture from Odisha University of Agriculture and Technology. With over 35+ years of experience in the banking sector, he possesses extensive knowledge in business,	Sunil Bhatt has contributed to the Allied Digital Group for 35 years, bringing a wealth of expertise in technology innovation, business strategy, product development, development, solution



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		<p>domestic and multinational business entities.</p>	<p>development and management at multinational organisations, Shakti specialises in energy efficiency, security, life safety, renewables, smart cities/IoT, and professional lighting products and illumination projects.</p>	<p>operations, credit, and international banking. Anup's deep experience and insightful guidance are greatly valued by the board.</p>	<p>selling, go-to market strategies, and customer success. As a member of the core management group, Sunil currently serves as the Chief Technology Officer at Allied Digital Services, LLC, USA.</p>
5.	<p>Disclosure of relationships between directors (in case of appointment of Directors)</p>	<p>Not Applicable</p>	<p>Not related to any director</p>	<p>Not related to any director</p>	<p>Not related to any director</p>



Independent Auditor's Report on Quarterly and Year to Date Standalone Financial Results of the Allied Digital Services Limited pursuant to Regulation 33 of the Securities 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 Audit of the Standalone Financial Results

Qualified Opinion

We have audited the accompanying Standalone Financial Results of Allied Digital Services Limited ("the Company") for the quarter and year ended March 31, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), which has been initialled by us for identification purpose only.

In our opinion and to the best of our information and according to the explanations given to us, except for the impact of matter stated in "Basis of Qualified Opinion" para below, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit / (loss) and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Qualified Opinion

We draw attention to –

Note No. 5 to the statement, which explains that the Company had granted interest free loans to certain subsidiaries/ related parties in earlier years, which is in non – compliance with the provisions of Section 186(7) of Companies Act, 2013. Although during the current year, one of the loans has been converted into equity vide agreement dated March 25, 2026 and interest has been charged on the other continuing loans with effect from April 1, 2025 and/or such loans have been repaid. No interest was charged on the aforesaid loan up to the date of conversion into equity and accordingly the Company continued to be in non-compliance with Section 186(7) of the Companies Act, 2013 during part of the current year. Further, the Company is yet to complete certain FEMA related reporting/compliance requirements in respect of the aforesaid conversion of loan into equity.



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

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of Statement that give a true and fair view of the net profit including other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down under applicable accounting standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement, that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 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 Board of Directors.
- 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 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 auditors' report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced.

We consider quantitative materiality and qualitative factors in:

- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

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

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



Singhi & Co.

Chartered Accountants

Other Matter

As described in Note no 12 of the statement, the figures of the quarter ended March 31, is the balancing figures between the audited figures in respect of the full financial year and the reviewed year to date figures up to the third quarter of the financial year

Our opinion is not modified in respect of this matter.

For **Singhi & Co.**
Chartered Accountants
Firm Registration No: 302049E

Ravi Kapoor
Partner
Membership No. 040404
UDIN: 26040404WVDGCC5408



Place: Mumbai
Date: May 21, 2026



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(CIN: L72200MH1995PLC085488)

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Statement of standalone financial results for the quarter and year ended 31st March, 2026

(INR in Lakhs, except per share data)

Sr. No.	Particulars	Standalone				
		Quarter Ended		Year ended	Year ended	
		March 31, 2026 (Unaudited)	December 31, 2025 (Unaudited)	March 31, 2025 (Unaudited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
1	Income					
	Revenue from operations	9,699	9,478	9,994	38,782	36,615
	Other income	471	337	3,587	1,468	3,843
	Total Income	10,170	9,815	13,581	40,250	40,458
2	Expenses					
	Purchases & other direct expenses	5,354	2,349	3,879	17,746	17,823
	Changes in inventories	(391)	651	91	125	(109)
	Employee benefit expenses	2,749	3,188	2,866	11,815	10,411
	Finance cost	313	245	166	1,026	635
	Depreciation and amortization expenses	297	281	961	1,140	1,800
	Other expenses	4,660	2,069	4,530	8,755	6,926
	Total Expenses	12,982	8,783	12,493	40,607	37,486
3	Profit / (Loss) before tax and exceptional items (1-2)	(2,812)	1,032	1,088	(357)	2,972
4	Exceptional Items	-	(130)	-	(130)	-
5	Profit / (Loss) before tax (3-4)	(2,812)	902	1,088	(487)	2,972
6	Tax expense					
	Current tax	430	464	724	1,229	1,368
	Tax adjustment of earlier years	-	482	-	482	-
	Deferred tax	(1,351)	(432)	795	(2,117)	531
7	Profit/(Loss) after tax (5-6)	(1,891)	388	(431)	(81)	1,073
8	Other comprehensive income / (loss)					
a)	Items that will not be Reclassified to P&L					
	- Remeasurement of defined employee benefit plan	(176)	119	(40)	(57)	(109)
b)	Income tax relating to above	51	(35)	-	17	-
	Total other comprehensive income / (loss)	(125)	84	(40)	(40)	(109)
9	Total Comprehensive Income / (loss)(7+8)	(2,016)	472	(471)	(121)	964
10	Paid-up equity share capital (Face Value of INR 5/- each)	2,826	2,826	2,819	2,826	2,819
11	Other equity				44,540	45,324
12	Earnings per Share (Face Value of INR 5/- each)					
a)	Basic	(0.14)	0.69	(0.77)	(3.35)	1.92
b)	Diluted	(0.14)	0.68	(0.77)	(3.32)	1.89



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Notes to the standalone financial results for the quarter and year ended March 31, 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 audited 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 May 21, 2026. The statutory auditors have issued modified opinion on the financial results for the quarter and year ended March 31, 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, 2025.
- 5 The auditor opinion is modified in respect of below matter -
The Company had extended interest-free loans to subsidiaries in earlier years, the outstanding balance of which aggregated to Rs.11,703 lakhs as at December 31, 2025, resulting in non-compliance with Section 186(7) of the Companies Act, 2013. During the quarter ended March 31, 2026, loans aggregating to Rs.11,590 lakhs have been converted into equity shares of the subsidiary. Further, other outstanding loan balances have either been repaid during the year or interest on the balance outstanding loans is being charged from the current financial year.
- 6 During the current year, the Company has carried out reconciliation of Input Tax Credit ("ITC") balances under Goods and Services Tax ("GST") with the records available on the GST portal and has appropriately accounted for the consequential adjustments, wherever considered necessary, in the books of account.
- 7 During the current year, Company has carried out physical verification of fixed assets. Variances aggregating to approximately Rs. 1,060 Lakhs identified during the verification/reconciliation exercise have been adjusted/rectified in the books of account during the year. However, reconciliation of the physical verification results with the Fixed Asset Register and books of account is currently under process.
- 8 The company has completed physical inventory verification and made appropriate adjustments for slow-moving / obsolete items during current quarter.
- 9 During the current quarter, management reviewed and revised its ECL policy for financial assets and recognized an additional provision for impairment amounting to Rs. 3,573 lakhs.
- 10 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.
- 11 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.
- 12 During the quarter and year ended March 31, 2026, the Company has allotted Nil and 1,31,875 fresh equity shares, respectively, having a face value of Rs. 5 each, pursuant to the exercise of stock options vested under the ESOP Plan.
- 13 The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the third quarter of the current financial year.
- 14 Figures for the previous periods/year have been regrouped, wherever necessary, to make them comparable with the current period/year.
- 15 The results for the quarter and year ended March 31, 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.

Place: Mumbai
Date: 21st May, 2026



For Allied Digital Services Limited


Nehal Shah
Whole time director
(DIN : 02766841)



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Standalone statement of Assets and Liabilities as at March 31, 2026

Particulars	(INR in Lakhs)	
	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	3,549	4,357
Right-of-use assets	695	860
Investment properties	7,354	7,502
Other Intangible assets	2,778	3,555
Intangible assets under development	880	80
Financial assets		
Investments	20,495	8,389
Loans	2	111
Other financial assets	88	87
Deferred tax Assets (net)	683	-
Other non-current assets	-	1,026
Total non-current assets	36,524	25,967
Current assets		
Inventories	4,782	4,907
Financial assets		
Investments	242	225
Trade receivables	11,444	9,549
Cash and cash equivalents	5	67
Bank balances other than Cash and Cash equivalents	1,554	2,603
Loans	915	12,079
Other financial assets	21,476	14,033
Current tax assets (net)	-	537
Other current assets	2,173	1,704
Total current assets	42,591	45,704
Total Assets	79,115	71,671



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EQUITY AND LIABILITIES		
Equity		
Equity share capital	2,826	2,819
Other equity	44,540	45,324
Total equity	47,366	48,143
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Borrowings	4,609	1,310
Lease liabilities	548	684
Other financial liabilities	118	171
Provisions	956	1,139
Deferred tax liabilities (Net)	-	1,434
Other non-current liabilities	-	-
Total non-current liabilities	6,231	4,738
Current liabilities		
Financial liabilities		
Borrowings	6,631	4,457
Lease liabilities	263	223
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	165	199
Total outstanding dues of creditors other than micro enterprises and small enterprises	16,445	9,827
Other financial liabilities	91	-
Other current liabilities	694	728
Current tax liabilities (net)	656	-
Provisions	573	3,357
Total current liabilities	25,518	18,791
Total Liabilities	31,749	23,529
TOTAL EQUITY AND LIABILITIES	79,115	71,671



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Allied Digital Services Limited
(CIN: L72200MH1995PLC085488)
Standalone Statement of Cash Flows

(INR In lakhs)

Sr. No.	Particulars	For year ended 31st March 2026 (Audited)	Year ended on 31st March 2025 (Audited)
I	CASH FLOW FROM OPERATING ACTIVITIES		
(a)	Profit/Loss before tax	(487)	2,972
	Adjustments:		
	Loss on sale of assets sold in earlier years	-	766
	Sundry balance written off	2,444	-
	Depreciation and amortization expenses	1,140	1,800
	Share-based compensation expense	21	52
	Unrealized foreign exchange revaluation gain / loss (net)	(274)	(3,033)
	Gratuity and Leave encashment Expense	331	237
	Unrealized (gain) / loss on investments	22	(81)
	Provision for Impairment loss allowance on trade receivables	3,388	2,839
	Sundry balance written back	-	(754)
	Interest Income	(190)	(78)
	Finance cost	1,026	635
	Operating profit before working capital changes	7,421	5,355
	Changes in working capital		
	(Increase) in Inventories	(675)	(109)
	(Increase) / Decrease in Trade receivables	(4,494)	173
	Decrease / (Increase) in loans and advances	-	(49)
	(Increase) in Other financial assets	(9,042)	(7,847)
	(Increase) in Other current assets	(469)	-
	Decrease / (Increase) in Other non current-assets	1,026	(479)
	Increase in Trade payables	6,584	1,157
	Increase in Other financial liability	38	128
	Increase / (Decrease) in provisions	(3,238)	2,145
	Increase / Decrease in non current and current liabilities	(618)	304
		(3,466)	777
	Income Taxes paid (net of refunds)	(518)	176
	Net Cash generated from Operating Activities	(3,984)	953
II	CASH FLOW FROM INVESTING ACTIVITIES		
	Cost incurred on acquisition of Property, Plant & equipment	(120)	(284)
	Cost incurred on acquisition of Investment properties	-	(125)
	Cost incurred on Intangible assets (including intangible asset under development)	(926)	(819)
	Investment in subsidiary	-	-
	Investment in Mutual fund	(38)	-
	Deposit made	(1,046)	-
	Realization of fixed deposits	2,095	-
	Loan Repayments Received	252	-
	Interest received	190	75
	Net Cash used in Investing Activities	407	(1,153)



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III	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from borrowings	6,152	2,945
	Repayment of borrowings	(678)	-
	Proceeds from issue of shares	60	388
	Deposits placed	-	(1,485)
	Dividend paid	(846)	(831)
	Rent paid	(232)	(229)
	Interest paid	(941)	(545)
	Net Cash generated from Financing Activities	3,515	243
	Net Increase / (Decrease) in Cash and Cash Equivalents (A)	(62)	43
	Add: Cash and cash equivalents at the beginning of the year (B) (Refer Note (iii))	67	24
	Cash and cash equivalents at the end of the year (A+B)	5	67

Particulars	As at 31st March 2026	As at 31st March 2025
Components of cash and cash equivalents		
Cash and Cash Equivalents comprises of :		
Balances with banks:		
- Cash*	1	-
- In current accounts	4	67
- 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	67

*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.



Allied Digital Services Limited

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STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (STANDALONE)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026				
<i>(See regulation 33 of the SEBI (LODR) Regulations, 2015)</i>				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (INR in lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (INR in lakhs)
	1.	Turnover / Total income	40,250	40,250
	2.	Total Expenditure	40,607	40,607
	3.	Net Profit/(Loss)	(81)	(81)
	4.	Earnings Per Share	Basic-(3.35) Diluted-(3.32)	Basic-(3.35) Diluted-(3.32)
	5.	Total Assets	79,115	79,115
	6.	Total Liabilities	31,749	31,749
	7.	Net Worth	47,366	47,366
	8.	Any other financial item(s) (as felt appropriate by the management)	NA	NA
II.	Audit Qualification (each audit qualification separately):			
	a. Details of Audit Qualification:			
	i. <i>The Company had granted interest free loans to certain subsidiaries / related parties, in earlier years, which is in non – compliance with the provisions of Section 186(7) of Companies Act, 2013. Although during the current year, one of the loans has been converted into equity vide agreement dated March 25, 2026 and interest has been charged on the other continuing loans with effect from April 1, 2025 and/or such loans have been repaid. No interest was charged on the aforesaid loan up to the date of conversion into equity and accordingly the Company continued to be in non-compliance with Section 10C(7) of the Companies Act, 2013 during part of the current year. Further, the Company is yet to complete certain FEMA related reporting/compliance requirements in respect of the aforesaid conversion of loan into equity.</i>			
	Type of Audit Qualification: Qualified Opinion			
	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing: Repetitive, continuing since previous year.			

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For Audit Qualification(s) where the impact is quantified by the auditor.
Management's Views: Audit Qualification is not quantifiable.

j. For Audit Qualification(s) where the impact is not quantified by the auditor:

- a. Management's estimation on the impact of audit qualification: NA
- b. If management is unable to estimate the impact, reasons for the same:

The Auditors qualification pertains to non-compliance u/s. 186 (7) of the Companies Act, 2013 which was subsequently rectified by the end of the financial year. Impact of this cannot be quantified as the matter pertains to classification of an amount provided to the subsidiary to facilitate further investment, support the working capital requirements and ensure the liquidity of the respective related party companies.

- c. **Auditors' Comments on (i) or (ii) above:** Refer our independent auditors report. The matter was remedied during the year but since the Company was in non-compliance for part of the year, we have retained our observation.

III.

Signatories:

- CEO/Managing Director *Paw & Paw*
- CFO *[Signature]*
- Audit Committee Chairman *m kumar*
- Statutory Auditor *[Signature]*

Place: Mumbai
Date: May 21, 2026

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Allied Digital Services Limited 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 Audit of the Consolidated Financial Results

Qualified Opinion

We have audited the accompanying Consolidated Financial Results of Allied Digital Services Limited ("the Company") for the quarter and year ended March 31, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations;
and
- ii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the 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, the circulars, guidelines and other accounting principles generally accepted in India of the net profit / (loss) after tax and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Qualified Opinion

We draw attention to –

Note No. 5 to the statement, which explains that the Company had granted interest free loans to certain subsidiaries/ related parties in earlier years, which is in non – compliance with the provisions of Section 186(7) of Companies Act, 2013. Although during the current year, one of the loans has been converted into equity vide agreement dated March 25, 2026 and interest has been charged on the other continuing loans with effect from April 1, 2025 and/or such loans have been repaid. No interest was charged on the aforesaid loan up to the date of conversion into equity and accordingly the Company continued to be in non-compliance with Section 186(7) of the Companies Act, 2013 during part of the current year. Further, the Company is yet to complete certain FEMA



related reporting/compliance requirements in respect of the aforesaid conversion of loan into equity.

We conducted our audit in accordance with the Standards on Auditing ("SAs"), specified under section 143(10) of the Act. Our responsibilities under those SAs 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 Statement 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.

Management's Responsibility for the Consolidated Financial Results

The Consolidated Financial Results which is the responsibility of the Holding Company's Board of Director's has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group and its associate in accordance with the applicable accounting principles generally accepted in India, including Ind – AS prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This Holding Company's Board of Directors are also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the consolidated financial results. Further, in terms of the provision of the Act, the respective Board of Directors / management of Companies included in the Group and its associate, are responsible for maintenance of adequate accounting records in accordance with the provisions of the act, for safeguarding of the assets of their respective companies 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 are free from material misstatement, whether due to fraud or error. This Statement have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associate, are responsible for assessing the ability of their respective companies, 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 either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors' of the companies included in the Group and of its associate, are responsible for overseeing the financial reporting process of their respective companies.



Auditor's Responsibility for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs, specified u/s 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 these Consolidated Financial Results.

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

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- 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 adequate internal financial controls system in place 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 Board of Directors;
- 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 ability of the Group and its associate, 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 consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our opinion is based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results / financial information of the entities within the Group and its associate to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Consolidated Financial Results, of which we are the independent auditors. For the other



entities included in the Consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

We also provide those charged with governance with the 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.

We also perform procedures in accordance with the circulars issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

1. We did not audit the fit-for-consolidation financial statements of 1 foreign subsidiary whose financial statements / financial information reflect total assets of Rs. 61,410 lakhs as at March 31, 2026, total revenue of Rs. 19,450 lakhs and Rs. 65,153 lakhs, total net profit after tax of Rs. 1,175 lakhs and Rs. 3,458 lakhs, and total comprehensive income (comprising of profit after tax and other comprehensive income) of Rs. 1,175 lakhs and Rs. 3,458 lakhs, for the quarter and year ended March 31, 2026 respectively, and net inflow amounting to Rs. (6760) lakhs for the year ended March 31, 2026, as considered in the consolidated financial results. This fit-for-consolidation financial statements of this subsidiary have been audited by other auditors whose reports have been furnished to us by the Holding Company's Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this foreign subsidiary, is based on the audit report of such other auditor furnished to us by the management of the Holding Company, and the procedures performed by us are as stated in the paragraph above. The above amounts are without considering eliminations.
2. The consolidated financial results include the fit-for-consolidation financial statements / financial information of 8 foreign subsidiaries and 2 Indian subsidiaries, which have not been audited, whose fit-for-consolidation financial statements / financial information reflect total assets of Rs. 14,182 lakhs as at March 31, 2026, total revenue of Rs. 993 lakhs and Rs. 4,181 lakhs, total net profit after tax of Rs. (21) lakhs and Rs. 271 lakhs, and total comprehensive income (comprising of profit after tax and other comprehensive income) of Rs. (21) lakhs and Rs. 271 lakhs, for the quarter and year ended March 31, 2026 respectively, and net cash out amounting to Rs. 366 lakhs for the year ended March 31, 2026. These fit-for-consolidation financial statements / financial information of these subsidiaries have been furnished to us by the Holding Company's Management. The Statement also includes the Group's share of the net profit after tax of Rs. (15) lakhs for the year ended March 31, 2026 in respect of 2 associate and 1 associate of the wholly owned subsidiary, whose management accounts have been furnished to us by the Company. Our opinion is so far as it relates to the amounts and disclosures included in respect of aforesaid subsidiaries / associates in based solely on such unaudited financial results which have been furnished to us by the management of the Holding Company. In our opinion, and accordance to the information and explanation given to us by



Singhi & Co.

Chartered Accountants

the management, unaudited financial results of aforesaid subsidiaries / associate are not material to the consolidated financial results. The above amounts are without considering eliminations.

Our opinion 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.

3. As described in Note no. 12 of the statement, the figures of the quarter ended March 31, in each of the financial year are the balancing figures between the audited figures in respect of the full financial year and the published reviewed year to date figures up to the third quarter of the respective financial year.

For **Singhi & Co.**

Chartered Accountants

Firm Registration No: 302049E

Ravi Kapoor

Partner

Membership No. 040404

UDIN: 26040404FYMNAD9724



Place: Mumbai

Date: May 21, 2026

Annexure – 1 to the Independent Auditor's Report on the Quarterly and Year to date Consolidated Financial Results of the Allied Digital Services Limited 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-eCop Surveillance India Private Limited	Subsidiary
2.	En Pointe 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.	Soft Shell System (I) Private Limited	Associate
14.	Allied CNT Solutions Private Limited	Associate



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 year ended on 31st March, 2026

(INR in Lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Year ended	
		March 31, 2026 (Unaudited)	December 31, 2025 (Unaudited)	March 31, 2025 (Unaudited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
1	Income					
	Revenue from operations	26,777	24,742	20,435	96,791	80,707
	Other income	608	468	3,753	2,041	4,460
	Total Income	27,385	25,210	24,188	98,832	85,167
2	Expenses					
	Purchases & other direct expenses	17,229	13,339	8,278	58,504	46,752
	Changes in inventories	(391)	651	85	125	(115)
	Employee benefit expenses	5,015	4,993	5,451	19,738	16,174
	Finance cost	345	312	195	1,178	829
	Depreciation and amortization expense	508	498	1,530	1,993	2,964
	Other expenses	5,935	3,143	7,551	12,803	12,487
	Total Expenses	28,641	22,936	23,090	94,344	79,090
3	Profit/(Loss) before tax and exceptional items (1-2)					
		(1,256)	2,274	1,098	4,488	6,077
4	Exceptional Items					
		-	(130)	-	(130)	-
5	Profit/(Loss) before tax (3- 4)					
		(1,256)	2,144	1,098	4,358	6,077
6	Tax expense					
	Current tax	433	704	1,031	2,440	2,302
	Tax adjustment of earlier years	-	482	-	482	-
	Deferred tax	(1,351)	(432)	813	(2,117)	549
	Total tax expense	(918)	754	1,844	805	2,851
7	Profit/ (Loss) after tax (5-6)					
		(339)	1,391	(746)	3,553	3,226
8	Shares of Profit/(Loss) of Associates					
		(1)	-	(15)	(1)	(15)
9	Profit/ (Loss) after tax and income from Associates					
		(340)	1,391	(761)	3,552	3,211
10	Other Comprehensive Income/(loss)					
a)	Items that will not be Reclassified to P&L					
	Remeasurement of defined employee benefit plan	(176)	119	(40)	(57)	(109)
	Income tax relating to items that will not be reclassified to profit or loss	51	(35)	-	17	-
b)	Items that will be Reclassified Subsequently to P&L					
	(i) Foreign currency translation difference (net of tax)	(82)	(76)	(46)	(68)	(13)
	(ii) Revaluation of monetary items (net of tax)	-	-	11	-	11
	Total Other Comprehensive Income/(loss)	(207)	8	(75)	(108)	(111)
11	Total Comprehensive Income / (loss) (9+10)					
		(547)	1,398	(836)	3,444	3,100
	Profit for the period attributable to:					
	Shareholders of the Company	(548)	1,240	(867)	2,881	2,671
	Non-Controlling Interest	2	158	31	671	430
	Total Comprehensive Income / (loss) attributable to:					
	Shareholders of the Company	(552)	-	-	2,769	-
	Non-Controlling Interest	5	-	-	676	-
12	Paid-up equity share capital (Face Value of INR 5/- each)					
		2,826	2,826	2,819	2,826	2,819
13	Other Equity (Including Non-controlling interests)					
		-	-	-	58,535	57,357
14	Earning per Share (Face Value of INR 5/- each)					
	a) Basic	(0.60)	2.20	(1.42)	6.30	4.98
	b) Diluted	(0.59)	2.17	(1.42)	6.25	4.91



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Notes to the consolidated financial results for the quarter and year ended March 31, 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 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 Company at their meeting held on May 21, 2026. The statutory auditors have issued modified opinion on the financial results for the quarter and year ended March 31, 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, 2025.
- 5 The auditor opinion is modified in respect of below matter -
 - a) The Company had extended interest-free loans to subsidiaries in earlier years, the outstanding balance of which aggregated to Rs.11,703 lakhs as at December 31, 2025, resulting in non-compliance with Section 186(7) of the Companies Act, 2013. During the quarter ended March 31, 2026, loans aggregating to Rs.11,590 lakhs have been converted into equity shares of the subsidiary. Further, other outstanding loan balances have either been repaid during the year or interest on the balance outstanding loans is being charged from the current financial year.
- 6 During the current year, the Company has carried out reconciliation of Input Tax Credit ("ITC") balances under Goods and Services Tax ("GST") with the records available on the GST portal and has appropriately accounted for the consequential adjustments, wherever considered necessary, in the books of account.
- 7 During the current year, Company has carried out physical verification of fixed assets. Variances aggregating to approximately Rs. 1,060 Lakhs identified during the verification/reconciliation exercise have been adjusted/rectified in the books of account during the year. However, reconciliation of the physical verification results with the Fixed Asset Register and books of account is currently under process.
- 8 The company has completed physical inventory verification and made appropriate adjustments for slow-moving / obsolete items during current quarter.
- 9 During the current quarter, management reviewed and revised its ECL policy for financial assets and recognized an additional provision for impairment amounting to Rs. 3,573 lakhs.
- 10 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.
- 11 During the quarter and year ended March 31, 2026, the Company has allotted Nil and 1,31,875 fresh equity shares, respectively, having a face value of Rs. 5 each, pursuant to the exercise of stock options vested under the ESOP Plan.
- 12 The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the third quarter of the current financial year.
- 13 Figures for the previous periods/year have been regrouped, wherever necessary, to make them comparable with the current period/year.
- 14 The results for the quarter and year ended March 31, 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.

Place: Mumbai
Date: 21st May, 2026



For Allied Digital Services Limited

Nehal Shah
Whole time director
(DIN : 02766841)



Allied Digital Services Limited

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A Global IT Transformation Architect.™



Allied Digital Services Limited

(CIN: L72200MH1995PLC085488)

Consolidated Statement of Assets and Liabilities as at March 31, 2026

(INR in Lakhs)

Particulars	As at	As at
	March 31,2026	March 31,2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	3,653	4,435
(b) Right-of-use assets	1,436	1,853
(c) Investment properties	7,354	7,502
(d) Goodwill	9,622	9,622
(e) Other Intangible assets	2,778	3,555
(f) Intangible assets under development	880	80
(g) Investments accounted for using the equity method	616	601
(h) Financial assets		
Investments	0	-
(i) Loans	2	2
(ii) Other financial assets	88	87
(i) Deferred tax assets (net)	890	138
(j) Other non-current assets	171	1,153
Total non-current assets	27,490	29,028
Current assets		
(a) Inventories	4,787	4,912
(b) Financial assets		
(i) Investments	242	225
(ii) Trade receivables	14,005	18,754
(iii) Cash and cash equivalents	13,407	18,813
(iv) Other bank balances	1,555	2,603
(v) Loans	18,946	1,565
(vi) Other financial assets	21,710	14,122
(c) Income tax assets (net)	-	537
(d) Other current assets	3,677	1,976
Total current assets	78,329	63,507
TOTAL ASSETS	1,05,819	92,535



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EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2,826	2,819
(b) Other equity	58,535	57,357
Equity attributable to owners	61,361	60,176
(c) Non-controlling interests	5,763	4,462
Total equity	67,124	64,638
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	5,100	2,356
(ii) Lease Liabilities	1,411	1,750
(iii) Other financial liabilities	118	171
(b) Other non-current liabilities	-	-
(c) Provisions	956	1,139
(d) Deferred tax liabilities (net)	-	1,434
Total non-current liabilities	7,585	6,852
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	6,575	4,857
(ii) Lease liabilities	520	528
(iii) Trade payables		
Due to micro and small enterprises	165	199
Due to creditors other than micro and small enterprises	15,230	6,249
(iv) Other financial liabilities	4,229	2,920
(b) Other current liabilities	877	273
(c) Provisions	2,858	5,052
(d) Income tax liabilities (net)	656	967
Total current liabilities	31,110	21,046
Total Liabilities	38,695	27,898
Total Equity and Liabilities	1,05,819	92,535



Allied Digital Services Limited

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Allied Digital Services Limited

(CIN: L72200MH1995PLC085488)

Consolidated Statement of Cash Flows for the year ended March 31, 2026

(INR in Lakhs)

Sr. No.	Particulars	For year ended 31st March 2026 (Audited)	For year ended 31st March 2025 (Audited)
I.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit/ (loss) before tax	4,358	6,077
	Adjustments:		
	Share in profit/ loss of equity accounted investments	(15)	15
	Depreciation and amortization expenses	1,993	2,964
	Unrealized foreign exchange revaluation gain (net)	-	(3,033)
	Loss on sale of PPE	-	766
	Gratuity and Leave encashment Expense	331	237
	Unrealized gain on investments	22	(81)
	Sundry balance written off	2,444	247
	Fixed assets written off	-	(754)
	Provision for impairment loss allowance on trade receivables	3,388	3,086
	Provision for share-based compensation expense	21	52
	Lease impact		
	Interest Income	(752)	(78)
	Finance cost	1,178	829
	Operating profit before working capital changes	12,967	10,327
	Changes in working capital		
	(Increase)/ decrease in Inventories	(675)	(103)
	(Increase)/ decrease in Trade receivables	1,361	(6,850)
	(Increase)/ decrease in Loans and advances		(912)
	(Increase)/ decrease in Other financial assets	(7,589)	(5,623)
	(Increase)/ decrease in Other assets	(720)	3,766
	Increase/ (decrease) in Trade payables	8,948	1,374
	Increase/ (decrease) in Other financial liability	1,255	3,048
	Increase/ (decrease) in Other liabilities and provisions	(2,689)	4,674
	Cash profit from operations before tax	12,857	9,700
	Income Taxes	(2,680)	(474)
	Net cash generated from operating activities	10,178	9,227
II.	CASH FLOW FROM INVESTING ACTIVITIES		
	Cost incurred on acquisition of property, plant and equipment	(994)	(248)
	Cost incurred on Intangible assets (including intangible asset under development)	(1,078)	(125)
	Cost incurred on acquisition of Investment properties	148	(819)
	Purchase of investments	(17)	(123)
	Interest received	752	75
	Loan given	(17,381)	-
	Realization of fixed deposits	1,049	-
	Net Cash generated/ (used) from investing activities	(17,521)	(1,240)



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TM			
III.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from borrowings	5,140	2,945
	Repayment of borrowings	(678)	(1,696)
	Proceeds from issue of shares	60	388
	Deposit placed	-	(1,485)
	Dividend paid	(849)	(831)
	Rent Paid	(643)	(336)
	Interest paid	(1,093)	(829)
	Net cash generated/ (used) from financing activities	1,936	(1,845)
	Net increase/ (decrease) in cash and cash equivalents	(5,407)	6,142
	Add: Cash and cash equivalents at the beginning of the year	18,813	12,671
	Cash and cash equivalents at the end of the year	13,407	18,813

Supplementary Information

Restricted Cash balance and Cash Equivalent

(Balance in fixed deposits with banks pledged against guarantees given by bank)

Particular	Year ended on 31st March 2026	Year ended on 31st March 2025
Components of cash and cash equivalents		
Cash and Cash Equivalents comprises of :		
Balances with banks:		
Cash*	1	-
In current accounts	13,406	18,813
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	13,407	18,813

* Amount is less than Fifty Thousand

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 Limited (CIN:L72200MH1995PLC085488)						
Segment Wise Consolidated Revenue, Results, Assets and Liabilities for the Year Ended March 31, 2026						
Sr. No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	Year Ended
		March 31, 2026 (Unaudited)	December 31, 2025 (Unaudited)	March 31, 2025 (Unaudited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
1	Segment Revenue					
	Services	20,909	19,339	16,131	75,614	61,800
	Solutions	5,868	5,402	4,304	21,177	18,907
	Unallocated	608	468	3,753	2,041	4,460
	Total	27,385	25,210	24,188	98,832	85,167
	Less: Inter Segment Revenue		-	-		-
	Net Sales/ Income from Operations		25,210	24,188	98,832	85,167
2	Segment Results (Profit before Interest, unallocable exp. and Tax)					
	Services	6,897	6,379	3,447	24,942	20,386
	Solutions	878	808	496	3,169	2,829
	Unallocated					
	Total	7,775	7,188	3,943	28,112	23,215
	Less: i) Interest	345	312	195	1,178	829
	ii) Un-allocable Expenses	8,685	4,732	2,650	22,444	16,440
	iii) Un-allocable income		-	-		
	Total Profit Before Tax	(1,255)	2,144	1,098	4,490	5,946
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

Place: Mumbai
Date: 21st May, 2026



For Allied Digital Services Limited


Nehal Shah
Whole Time Director
(DIN : 02766841)



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STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (CONSOLIDATED)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026				
<i>(See regulation 33 of the SEBI (LODR) Regulations, 2015)</i>				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (INR in Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (INR in Lakhs)
	1.	Turnover / Total income	98,832	98,832
	2.	Total Expenditure	94,344	94,344
	3.	Net Profit/(Loss)	3,552	3,552
	4.	Earnings Per Share	Basic-6.30 Diluted-6.25	Basic-6.30 Diluted-6.25
	5.	Total Assets	105,819	105,819
	6.	Total Liabilities	38,695	38,695
	7.	Net Worth	67,124	67,124
	8.	Any other financial item(s) (as felt appropriate by the management)	NA	NA
II.	<u>Audit Qualification (each audit qualification separately):</u>			
	a.	Details of Audit Qualification:		
	i.	<p>The Company had granted interest free loans to certain subsidiaries / related parties, in earlier years, which is in non – compliance with the provisions of Section 186(7) of Companies Act, 2013. Although during the current year, one of the loans has been converted into equity vide agreement dated March 25, 2026 and interest has been charged on the other continuing loans with effect from April 1, 2025 and/or such loans have been repaid. No interest was charged on the aforesaid loan up to the date of conversion into equity and accordingly the Company continued to be in non-compliance with Section 186(7) of the Companies Act, 2013 during part of the current year. Further, the Company is yet to complete certain FEMA related reporting/compliance requirements in respect of the aforesaid conversion of loan into equity.</p> <p>Type of Audit Qualification: Qualified Opinion</p> <p>Frequency of qualification: Whether appeared first time / repetitive / since how long continuing: Repetitive, continuing since previous year.</p>		

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For Audit Qualification(s) where the impact is quantified by the auditor.
Management's Views: The auditor is unable to quantify the impact.

j. For Audit Qualification(s) where the impact is not quantified by the auditor:

a. Management's estimation on the impact of audit qualification: NA

b. If management is unable to estimate the impact, reasons for the same:

The Auditors qualification pertains to non-compliance u/s. 186 (7) of the Companies Act, 2013 which was subsequently rectified by the end of the financial year. Impact of this cannot be quantified as the matter pertains to classification of an amount provided to the subsidiary to facilitate further investment, support the working capital requirements and ensure the liquidity of the respective related party companies.

c. **Auditors' Comments on (i) or (ii) above:** Refer our independent auditors report. The matter was remedied during the year but since the Company was in non-compliance for part of the year, we have retained our observation on technical grounds.

III.

Signatories:

- CEO/Managing Director *Paw & Paw*
- CFO *[Signature]*
- Audit Committee Chairman *m.kamal*
- Statutory Auditor *[Signature]*

Place: Mumbai

Date: May 21, 2026