KODY TECHNOLAB LIMITED

To,
National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G,
Bandra-Kurla Complex,
Bandra (East),
Mumbai – 400 051

November 02, 2026

Symbol: KODYTECH / Series: ST

Sub: Outcome of Board Meeting

Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that the Board of Directors of the company at its meeting held today i.e. on **Monday, November 02, 2026** has inter-alia:

1. Considered and approved an Standalone Unaudited Financial Results of the Company for the Half Year ended on September 30, 2026, along with Limited Review Report.
2. Considered and approved an Consolidated Unaudited Financial Results of the Company for the Half Year ended on September 30, 2026, along with Limited Review Report.

The meeting commenced at 02:00 P.M. and concluded at 03:00 P.M.

Enclosed herewith are the copies of the Standalone and Consolidated Unaudited Financial Results of the Company for the half year ended September 30, 2026, along with the respective Limited Review Reports issued by the Statutory Auditor of the Company.

Kindly take the same on your record and oblige us.

Thanking You.
For, Kody Technolab Limited

UTSAV HIMANSHU TRIVEDI
Digitally signed by UTSAV HIMANSHU TRIVEDI
Date: 2026.11.02 15:10:33 +05'30'

Utsav Himanshu Trivedi
Company Secretary & Compliance officer
Membership No.: A57058

Place: Ahmedabad

Encl.: As above

KODY TECHNOLAB LIMITED

CIN: L72900GJ2017PLC097244

Registered Office Address: 2nd Floor ,Block-J, Safal Mondeal Retail Park, Nr. Iscon Mall, Nr. Rajpathclub, S.G.Highway, Bodakdev, Ahmedabad, Gujarat - 380054

Email: info@kodytechnolab.com | Contact No: +919377229944 | Website: www.kodytechnolab.com

Statement of Unaudited Financial Results for the Half Year ended on September 30, 2026

(Amount in Lakhs)

	Particulars	Half Year ended on 30/09/2026	Half Year ended on 31/03/2026	Half Year ended on 30/09/2025	Year to date figures for the year ended 31/03/2026
		Unaudited	Audited	Unaudited	Audited
	INCOME FROM OPERATIONS				
I	Revenue from Operations	6541.11	5080.27	3,320.90	8401.17
II	Other Income	285.88	619.01	28.17	647.18
III	**Total Revenue (I+II)**	**6826.99**	**5,699.28**	**3,349.07**	**9048.35**
IV	**EXPENSES**				
	Cost of Material Consumed	3058.80	2,059.88	877.93	2937.81
	Purchase of Stock in Trade				
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	29.91	(120.22)	444.80	324.58
	Employee Benefit Expenses	584.73	479.34	431.80	911.14
	Finance Cost	67.86	39.42	39.10	78.52
	Depreciation & Amortization Expense	204.64	130.84	111.36	242.20
	Other Expenses	1076.22	923.77	552.65	1476.42
	Total expenses (IV)	**5022.16**	**3,513.03**	**2,457.64**	**5970.67**
V	**Profit before Exceptional & Extraordinary Items and tax (III-IV)**	**1804.83**	**2,186.25**	**891.43**	**3077.69**
VI	Exceptional Items				
VII	**Profit before Extraordinary Items and tax (V-VI)**	**1804.83**	**2,186.25**	**891.43**	**3077.69**
VIII	**Prior Period Items**				
IX	**Profit before tax (VII-VIII)**	**1804.83**	**2,186.25**	**891.43**	**3077.69**
X	**Tax Expenses**				
	1 Current Tax	458.03	588.89	223.84	812.73
	2 Deferred Tax	02.40	76.92	2.04	78.96
	3 Tax Related to Earlier Years				
	Total Tax Expenses (X)	**460.43**	**665.81**	**225.88**	**891.69**
XI	**Profit/(Loss) for the period from continuing operations (IX-X)**	**1344.40**	**1,520.44**	**665.56**	**2186.00**
XII	Profit/(Loss) from discontinuing operation				
XIII	Tax Expenses of discontinuing operations				
XIV	**Profit/(Loss) from discontinuing operation after tax (XII-XIII)**				
XV	**Profit(Loss) for the Period (XI+XIV)**				
XVI	**Paid up Equity Share Capital**	1,441.66	1,429.35	1,274.76	1,429.35
XVII	**Reserves & Surplus**				17,476.63
XVIII	Earnings per equity share				
	(1) Basic	9.33	10.64	5.22	15.29
	(2) Diluted	8.96	10.42	4.71	15.13

Notes:-

1. The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on **02nd November, 2026**.

2. The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified opnion on these Results.

3. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.

4.AS 17 Relating to Segment wise reporting is not applicable as the Company operates in only One Primary segment i.e IT, Robots & IT enabled service.

5.The Company reports basic earnings per share (EPS) in accordance with Accounting Standard - 20. The basic earnings per share is computed by dividing the net profit/loss attributable to equity shareholders and share warrant holders for the year by the weighted average number of equity shares and warrants outstanding during the period, assuming all the share warrants will be converted.

6..During the Half Year, on August 07, 2026, the Board of Directors of the Company allotted 1,23,100 fully paid-up equity shares of face value of ₹10/- each, at an issue price of ₹975/- per equity share (including a premium of ₹965/- per share), to Ms. Nikhita Nishid Shah, belonging to the Non-Promoter category, pursuant to the conversion of 1,23,100 Convertible Warrants (out of a total of 6,76,900 Convertible Warrants), upon receipt of the balance 75% of the warrant exercise price amounting to ₹900.17 Lakhs, in accordance with Chapter V of the SEBI (ICDR) Regulations, 2018.

For Kody Technolab Limited

M.S. Patel

Manav Patel
Managing Director
DIN : 07409757

Place : Ahmedabad
Date : 02nd November, 2026

Kody Technolab Limited * Ahmedabad *

KODY TECHNOLAB LIMITED

CIN: L72900GJ2017PLC097244

Registered Office Address: 2nd Floor ,Block-J, Safal Mondeal Retail Park, Nr. Iscon Mall, Nr. Rajpathclub, S.G.Highway, Bodakdev, Ahmedabad, Gujarat - 380054

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Standalone Statement of Assets & Liabilities as on September 30, 2026

(Amount in Lakhs)

		Particulars	As on 30th September 2026	As on 31st March 2026
			Unaudited	Audtied
I.		**EQUITY AND LIABILITIES**		
	1	**Shareholders' funds**		
		Share capital	1441.66	1429.35
		Reserves and surplus	20008.94	17476.63
		Share warrant Application	1349.89	1650.10
			22800.48	**20556.08**
	2	**Non-current liabilities**		
		Long Term Borrowings	660.02	686.18
		Deferred Tax Liabilities (Net)	86.72	84.32
		Other Long Term Liabilities	0.00	0.00
		Long Term Provision	125.93	119.65
			872.67	**890.14**
	3	**Current liabilities**		
		Short Term Borrowings	1876.14	88.10
		Trade Payables	406.16	995.35
		(i) Total outstanding dues of micro enterprises and small enterprises	175.01	256.77
		(ii) Total outstanding dues of creditors other than micro enterprises and small	231.15	738.58
		Other Trade Payable	0.00	0.00
		Other Current Liabilities	138.52	657.57
		Short Term Provisions	1456.27	949.92
			3877.09	**2690.94**
		TOTAL	**27550.24**	**24137.16**
II.		**ASSETS**		
		Non-current assets		
		Property Plant & Equipments		
	1	Fixed assets		
		(i) Tangible Assets	2032.88	1364.03
		(ii) Intangible Assets	1653.14	1632.88
		(iii) Capital Work in Progress		
		(iv) Intangible assets under development	2320.14	1606.53
		Non Current Investments	3785.93	3785.93
		Long Term Loans & Advances (Including FD against Short tearm borrowings)	5163.51	2926.85
		Other Non Current Assets	553.04	550.24
			15508.64	**11866.47**
	2	**Current assets**		
		Current Investments	0.00	-
		Inventories	319.94	349.85
		Trade Receivables	6515.04	3975.23
		Cash and cash equivalents	3117.06	4258.22
		Short Term Loans & Advances	0.00	
		Other Current Assets	2089.56	3687.39
			12041.60	**12270.69**
		TOTAL	**27550.24**	**24137.16**

For Kody Technolab Limited

Kody Technolab Limited * Ahmedabad *

m.s.Patel

Manav Patel
Managing Director
DIN : 07409757

Place : Ahmedabad
Date : 02nd November, 2026

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Standalone Statement of Cash Flows for the half year ended on September 30, 2026

(Amount in Lakhs)

Particulars	For the half Year Ended on 30.09.2026	For the half Year Ended on 30.09.2025
Cash flows from operating activities		
Profit before taxation	**1804.83**	**891.44**
Adjustments for:		
Depreciation & Amortization Expenses	204.64	111.36
Sundry Credit Balances Write Back		
Interest Income	-159.23	
Writtenoff of TDS Receivable		
Finance Cost	67.86	(34.60)
Working capital changes:		
(Increase) / Decrease in Trade Receivables	-2539.81	(2,729.70)
(Increase) / Decrease in Short Term Loans & Advances		(514.75)
(Increase) / Decrease in Other Non Current Liabilites		
(Increase) / Decrease in Other Current Assets	1696.65	(21.17)
(Increase) / Decrease in Inventories	29.91	444.80
Increase / (Decrease) in Trade Payables	-589.19	128.95
(Increase) / Decrease in Long term Loans and Advances (Including FD against Short tearm borrowings)		953.34
Increase / (Decrease) in Short term Provisions	506.35	4.83
Increase / (Decrease) Long term provision	6.28	
Increase / (Decrease) in Other Current Liabilities	-519.05	991.17
Cash generated from operations	**509.23**	**225.66**
Payment/Adjustmen on Account of Tax Expenses	-458.03	-
Net cash from operating activities	**51.20**	**225.66**
Cash flows from investing activities		
Purchase of property, plant and equipment	-1607.36	(446.31)
Investment income		(9.71)
other current asset for Capex	-98.81	
Proceeds/(Payment) for Long Term Loans & Advances	-2236.66	
(Increase)/Decrease in Other Non Current Assets	-2.80	
Interest income	159.23	
Increase in Non Current Investments	.00	
Net cash used in investing activities	**-3786.40**	**(456.02)**
Cash flows from financing activities		
Proceeds/ (Repayment) of Short term Borrowings	1788.05	(963.98)
Proceeds/ (Repayment) of Long term Borrowings	-26.16	
Proceeds from Share Capital	12.31	
Proceeds from Securities Premium	1187.92	
Share warrant Application	-300.21	750.00
Payment of Finance cost	-67.86	34.60
Net cash used in financing activities	**2594.04**	**(179.38)**
Net increase in cash and cash equivalents	**-1141.16**	**(409.74)**
Cash and cash equivalents at beginning of period	**4258.22**	**418.97**
Cash and cash equivalents at end of period	**3117.06**	**9.23**

For Kody Technolab Limited

m·s·Patel

Manav Patel
Managing Director
DIN : 07409757

Place : Ahmedabad
Date : 02nd November, 2026

Vipul Khandhar
B.com., L.L.B., FCA, D.I.S.A. (ICA)

Ashish Khandhar
B.Com. FCA

Rachana Khandhar,
BBA, MBA, FCA

Khandhar & Associates
CHARTERED ACCOUNTANTS

311, Dhiraj Avenue,
Opp. Chhadawad Police Chowky,
Ambwadi, Ahmedabad - 380006.
Phone (o): 26469500, 26469600

Email id : vipul.khandhar@gmail.com

Limited Review Report on Unaudited Half yearly Financial Results of Kody Technolab Limited Pursuant To Regulation 33 Of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 For the half year ended on 30th September 2026.

Review Report to
The Board of Directors of,
Kody Technolab Limited

We have reviewed the accompanying statement of Standalone Un-audited Financial Results of Kody Technolab Limited ("the Company") for half year ended on September 30, 2026 (the statement) attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours Faithfully,
For, Khandhar & Associates,
Chartered Accountants

Place: Ahmedabad
Date: 02/11/2026

(Vipul B. Khandhar)
Partner
M.NO. 105986
F.R.NO. 118940W.
UDIN: 26105986YPAFZD2722

KHANDHAR & ASSOCIATES
CHARTERED ACCOUNTANTS
AHMEDABAD

Kody Technolab Limited

CIN - L72900GJ2017PLC097244

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Consolidated Statement of Unaudited Financial Results for the Half Year ended on September 30, 2026

(Amount in Lakhs)

	Particulars	Half Year ended on 30/09/2026	Half Year ended on 31/03/2026	Half Year ended on 30/09/2025	Year to date figures for the year ended 31/03/2026
		Unaudited	Audited	Unaudited	Audited
	INCOME FROM OPERATIONS				
I	Revenue from Operations	6,249.97	4,860.36	3,167.82	8,028.18
II	Other Income	276.84	644.25	28.27	672.52
III	**Total Revenue (I+II)**	**6,526.81**	**5,504.61**	**3,196.09**	**8,700.70**
IV	**EXPENSES**				
	Cost of Material Consumed	2,874.30	1,978.38	729.93	2,708.31
	Purchase of Stock in Trade				
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	29.91	(105.67)	430.25	324.58
	Employee Benefit Expenses	633.47	531.89	484.54	1,016.43
	Finance Cost	68.00	39.53	39.16	78.69
	Depreciation & Amortization Expense	403.74	145.52	124.23	269.75
	Other Expenses	1,323.73	995.40	602.95	1,598.35
	Total expenses (IV)	**5,333.14**	**3,585.05**	**2,411.06**	**5,996.11**
V	**Profit before Exceptional & Extraordinary Items and tax (III-IV)**	**1,193.67**	**1,919.56**	**785.03**	**2,704.59**
VI	Exceptional Items	-	-		
VII	**Profit before Extraordinary Items and tax (V-VI)**	**1,193.67**	**1,919.56**	**785.03**	**2,704.59**
VIII	Prior Period Items	-			
IX	**Profit before tax (VII-VIII)**	**1,193.67**	**1,919.56**	**785.03**	**2,704.59**
	Profit/Loss from associate or joint venture	**(212.42)**	**(29.06)**	**(111.58)**	**(140.64)**
	Profit before tax	**981.25**	**1,890.50**	**785.03**	**2,563.95**
X	**Tax Expenses**				-
	1 Current Tax	458.03	588.90	223.83	812.73
	2 Deferred Tax	2.40	73.24	1.73	74.97
	3 Tax Related to Earlier Years	-	-		
	Total Tax Expenses (X)	**460.43**	**662.14**	**225.56**	**887.70**
XI	**Profit/(Loss) for the period from continuing operations (IX-X)**	**520.82**	**1,228.35**	**447.89**	**1,676.24**
XII	Profit/(Loss) from discontinuing operation	-	-	-	
XIII	Tax Expenses of discontinuing operations	-	-	-	
XIV	**Profit/(Loss) from discontinuing operation after tax (XII-XIII)**	-	-	-	
XV	**Profit(Loss) for the Period (XI+XIV)**	**520.82**	**1,228.35**	**447.89**	**1,676.24**
XVI	Paid up Equity Share Capital	1,441.66	1,429.35	1,274.76	1,429.35
XVII	Reserves & Surplus				18,444.58
XVIII	Earnings per equity share				
	(1) Basic	3.61	8.59	3.51	11.73
	(2) Diluted	3.47	8.50	3.17	11.60

Notes:-

1. The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 02nd November, 2026.
2. The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified opnion on these Results.
3. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.
4. AS 17 Relating to Segment wise reporting is not applicable as the Company operates in only One Primary segment i.e IT, Robots & IT enabled service.
5. The Company reports basic earnings per share (EPS) in accordance with Accounting Standard - 20. The basic earnings per share is computed by dividing the net profit/loss attributable to equity shareholders and share warrant holders for the year by the weighted average number of equity shares and warrants outstanding during the period, assuming all the share warrants will be converted.
6. During the Half Year, on August 07, 2026, the Board of Directors of the Company i.e. Kody Technolab Limited, allotted 1,23,100 fully paid-up equity shares of face value of ₹10/- each, at an issue price of ₹975/- per equity share (including a premium of ₹965/- per share), to Ms. Nikhita Nishid Shah, belonging to the Non-Promoter category, pursuant to the conversion of 1,23,100 Convertible Warrants (out of a total of 6,76,900 Convertible Warrants), upon receipt of the balance 75% of the warrant exercise price amounting to ₹900.17 Lakhs, in accordance with Chapter V of the SEBI (ICDR) Regulations, 2018.

For Kody Technolab Limited

m·s·Patel

Manav Patel
Managing Director
DIN : 07409757

Kody Technolab Limited ★ Ahmedabad ★

Place : Ahmedabad
Date : 02nd November, 2026

Kody Technolab Limited

CIN - L72900GJ2017PLC097244

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

(Amount in Lakhs)

	Particulars	As on September 30, 2026	As on 31st March, 2026
		Unaudited	Audtied
I.	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	Share capital	1,441.66	1,429.35
	Reserves and surplus	20,124.28	18,444.58
	Minority interest	(67.40)	3.07
	Share warrant Application	1,349.89	1,650.10
		22,848.43	**21,527.09**
2	**Non-current liabilities**		
	Long Term Borrowings	660.02	688.27
	Deferred Tax Liabilities (Net)	91.01	80.33
	Long Term Provision	125.93	119.65
		876.96	**888.25**
3	**Current liabilities**		
	Short Term Borrowings	2,003.32	88.10
	Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	177.68	256.77
	(ii) Total outstanding dues of creditors other than micro enterprises and small	2,249.01	752.45
	Other Current Liabilities	156.52	2,142.57
	Short Term Provisions	1,459.24	955.72
		6,045.77	**4,195.61**
	TOTAL	**29,771.16**	**26,610.95**
II.	**ASSETS**		
	Non-current assets		
	Property Plant & Equipments		
1	Fixed assets		
	(i) Tangible assets	4,676.30	3,548.87
	(ii) Intangible Assets	1,653.05	1,632.86
	(iii) Capital Work in Progress	-	-
	(iv) Intangible Assets Under Development	2,320.14	1,606.55
	Non Current Investments	3,406.66	3,624.84
	Long Term Loans & Advances (Including FD against Short tearm borrowings)	4,409.09	2,842.97
	Other Non Current Assets	553.04	550.24
		17,018.28	**13,806.32**
2	**Current assets**		
	Current Investments		
	Inventories	319.94	349.85
	Trade Receivables	6,894.20	4,220.43
	Cash and cash equivalents	3,124.08	4,285.54
	Short Term Loans & Advances	-	-
	Other Current Assets	2,414.66	3,948.81
		12,752.88	**12,804.63**
	TOTAL	**29,771.16**	**26,610.95**

For Kody Technolab Limited

m·s·Patel

Manav Patel
Managing Director
DIN : 07409757

Place : Ahmedabad
Date : 02nd November, 2026

Kody Technolab Limited

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Consolidated Statement of Cash Flows for the Half Year ended on September 30, 2026

(Amount in Lakhs)

Particulars	For the Year Ended on 30.09.2026	For the Year Ended on 31.03.2026
Cash flow from operating activities		
Net profit before tax	**981.25**	**2,563.95**
Adjustments for :	-	-
Depreciation	403.74	269.75
Interest income	-	(31.69)
TDS receivable written off	-	0.23
Long term provision	6.28	119.65
Finance cost	68.00	78.69
Other Non-Cash Item	8.28	7.74
Operating profit before working capital adjustment	**1,467.55**	**3,008.32**
Adjustment for changes in working capital		
Trade and other payable	1,417.47	10.38
Other current liabilities	(1,986.05)	1,265.32
Changes in inventories	29.91	316.84
Trade and other receivables	(2,673.76)	(742.04)
Short term provision	503.52	870.23
Other current assets	1,632.97	(2,777.10)
Cash flow generated from operations		
Changes in Tax	(458.03)	(812.73)
Net cash flow from operating activities (A)	**(66.42)**	**1,139.22**
Cash flow from investing activities		
other current asset for capex	(98.81)	(836.73)
Long-term loans and advances	(1,566.12)	(1,394.65)
Investment	218.18	(798.71)
other non current asset	(2.80)	(31.18)
Interest income	-	31.69
Purchase of fixed assets/Intangible assets	(2,264.96)	(5,558.59)
Net Cash flow from Investing activites (B)	**(3,714.51)**	**(8,588.17)**
Cash flow from financing activities		
Proceed from security premium	1,158.88	12,564.28
Shares warrant application	(300.21)	(792.90)
Share of Minority Interest	(70.47)	6.43
Finance cost	(68.00)	(78.69)
Proceed from Short term borrowings	1,915.21	(1,217.91)
Proceed from long term borrowings	(28.25)	678.92
Proceed from subscription of equity	12.31	154.59
Net cash flow From financing activities (C)	**2,619.47**	**11,314.72**
	-	-
Increase/(Decrease) in cash and cash equivalents (A+B+C)	**(1,161.46)**	**3,865.77**
Cash and cash equivalent at the beginning of the year	**4,285.54**	**419.77**
Cash & cash equivalent at the end of the year	**3,124.08**	**4,285.54**

For Kody Technolab Limited

m·s·Patel

Manav Patel
Managing Director
DIN : 07409757

Place : Ahmedabad
Date : 02nd November, 2026

Vipul Khandhar
B.com., L.L.B., FCA, D.I.S.A. (ICA)
Rachana Khandhar,
BBA, MBA, FCA

Ashish Khandhar
B.Com. FCA

Khandhar & Associates
CHARTERED ACCOUNTANTS

311, Dhiraj Avenue,
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Limited Review Report on Unaudited Consolidated Financial Results for the half year Ended on 30 September 2026

To,
The Board of Directors,
Kody Technolab Limited.

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of KODY TECHNOLAB LIMITED (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), and its share of the net profit after tax and total comprehensive income of its associate for the half year ended on 30 September 2026 (the "Statement"), being submitted by the Parent pursuant to the requirement of Regulations 33 and 52 of the Securities and Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standard prescribed under Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express our 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. 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 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.We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:



Parent

1. Kody Technolab Limited

Subsidiaries

1. Kody Media Private Limited
2. Kody Middle East Holding LLC

Associate

1. Falcon Tech Robotics LLC

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the other auditor certified interim financial results as referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations 33 of the SEBI (Listing Obligations and , Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of one joint venture included in the Statement, whose interim financial results reflect total revenue loss of Rs. 212.42 lakhs, for the half year ended 30 September 2026, as considered in the Statement. These financial results have been reviewed by the other auditor whose report has been furnished to us by the Parent's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this joint venture, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter.

Yours Faithfully,
For, Khandhar & Associates,
Chartered Accountants

Place: Ahmedabad
Date: 02/11/2026

(Vipul B. Khandhar)
Partner
M.NO. 105986
F.R.NO. 118940W.
UDIN: 26105986FOSFHJ8162

KHANDHAR & ASSOCIATES CHARTERED ACCOUNTANTS AHMEDABAD