AION-TECH
SOLUTIONS LIMITED
(Formerly known as Goldstone Technologies Limited)

Registered Office :
9th Floor, Block 1, My Home Hub,
Hitech City, Madhapur,
Hyderabad, Telangana - 500 081.
Phone : +91 9281119436
URL : www.aiontech.ai
GSTIN : 36AAACG7478F1ZF
CIN : L72200TG1994PLC017211
E-mail id : corporate@aiontech.ai

November 12, 2026

The Secretary **National Stock Exchange of India Limited** Exchange Plaza, Plot C/1, G-Block, Bandra – Kurla Complex, Bandra (E), Mumbai – 400 051. Scrip Code: **GOLDTECH**	The Secretary, **BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Scrip Code: **531439**

Sub: Outcome of the Board Meeting held on November 12, 2026
Ref: Regulation 30 of SEBI (Listing Obligation and Disclosure Regulations), 2015 as amended from time to time & other applicable regulations.

Dear Sir/Madam,

With reference to the above mentioned subject, we would like to inform you that the Board of Directors of the Company at their meeting held today i.e., November 12, 2026, have, *inter-alia*, considered and approved the following;

1. The Standalone and Consolidated Un-Audited Financial Results along with Limited Review Report for the second quarter and half year ended 30th September, 2026. The said financial results were reviewed by Audit Committee and thereafter approved by the Board of Directors. The Copies of Un-Audited Financial Results (Standalone and Consolidated) for the second quarter and half year ended 30th September, 2026, Statement of Assets and Liabilities (Standalone and Consolidated) for the half year ended 30th September, 2026, Statement of Cashflows (Standalone and Consolidated) for the half year ended 30th September, 2026 along with Limited Review Report (Standalone and Consolidated) submitted by the Statutory Auditors are enclosed herewith as **Annexure A.**

2. Investment of Rs.1,00,00,000 (Rupees One Crore only) in GTL AION IT SOLUTIONS L.L.C., UAE, wholly owned subsidiary of the company.

   The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in **Annexure-B.**

Kindly note that the Board Meeting started at 05.00 p.m. and concluded at 6.00 p.m.

Kindly take the aforementioned submissions on your records.

ADALAT SRIKANTH
Digitally signed by ADALAT SRIKANTH
Date: 2026.11.12 18:15:05 +05'30'

AION-TECH SOLUTIONS LIMITED

AION-TECH
SOLUTIONS LIMITED
(Formerly known as Goldstone Technologies Limited)

Thanking You.

Yours faithfully,
For AION-TECH SOLUTIONS LIMITED

ADALAT SRIKANTH
Digitally signed by ADALAT SRIKANTH
Date: 2026.11.12 18:16:38 +05'30'

Adalat Srikanth
Company Secretary & Compliance Officer
F-7101
Encl: a/a

ANNEXURE - A

AION-TECH SOLUTIONS LIMITED
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AION-TECH SOLUTIONS LIMITED

(Formerly Known as Goldstone Technologies Limited)

CIN : L72200TG1994PLC017211 Email Id : acct.india@aiontech.ai

My Home Hub, Block No.1, 9th Floor, Hitech City, Madhapur, Hyderabad, Telangana - 500081, Ph. No +91-92811 19436, Fax +91-040-66284900

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30 SEPTEMBER 2026

(All Amounts in Indian Rupees Millions Except Per Share Data)

Particulars	Quarter Ended 30.09.2026	Quarter Ended 30.06.2026	Quarter Ended 30.09.2025	Half Year Ended 30.09.2026	Half Year Ended 30.09.2025	Year to Date 31.03.2026
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I. Revenue from Operations	244.73	149.12	204.27	393.85	362.39	1,001.01
II. Other Income	9.66	9.43	9.95	19.09	18.21	36.42
III. Total Revenue (I + II)	**254.39**	**158.55**	**214.22**	**412.94**	**380.60**	**1,037.43**
IV. Expenses:						
(a).Operating Expenses	189.19	102.61	157.42	291.80	276.84	737.43
(b).Employee Benefits Expenses	45.47	40.03	38.90	85.50	76.05	165.31
(c).Finance Costs	2.44	1.98	1.23	4.42	3.08	6.57
(d).Depreciation and Amortization Expenses	4.99	4.99	5.44	9.98	11.02	22.65
(e).Other Expenses	9.85	12.43	8.32	22.28	20.34	44.77
Total Expenses	**251.94**	**162.04**	**211.31**	**413.98**	**387.33**	**976.73**
V. Profit Before Exceptional Items and Tax (III - IV)	**2.45**	**(3.49)**	**2.91**	**(1.04)**	**(6.73)**	**60.70**
VI. Exceptional Items						
Profit on Sale of Land	-	-	-	-	136.94	136.94
Statutory Impact of New Labour Codes	-	-	-	-	-	(4.28)
Profit Before tax (V - VI)	**2.45**	**(3.49)**	**2.91**	**(1.04)**	**130.21**	**193.36**
VII. Tax Expense						
(1).Current Tax	-	-	-	-	21.53	34.07
(2).Previous Year Taxes	-	-	-	-	-	-
(3).Deferred Tax	0.03	0.03	0.02	0.06	0.04	(14.56)
Total Tax Expenses	**0.03**	**0.03**	**0.02**	**0.06**	**21.57**	**19.51**
VIII. Profit / (Loss) after Tax (VI - VII)	**2.42**	**(3.52)**	**2.89**	**(1.10)**	**108.64**	**173.85**
IX. Other Comprehensive Income, Net of Tax	0.32	0.32	0.34	0.64	0.68	1.29
X. Total Comprehensive Income (VIII + IX)	2.74	(3.20)	3.23	(0.46)	109.32	175.14
XI. Paid-up Equity Share Capital	**522.62**	**522.62**	**522.62**	**522.62**	**522.62**	**522.62**
XII. Other Equity						2,416.28
XIII. Earnings Per Share (EPS) (Face value of Rs10/- each)						
a) Basic	0.05 (Not annualized)	(0.07) (Not annualized)	0.06 (Not annualized)	(0.02) (Not annualized)	2.25 (Not annualized)	3.46 (Annualized)
b) Diluted	0.05 (Not annualized)	(0.07) (Not annualized)	0.06 (Not annualized)	(0.02) (Not annualized)	2.25 (Not annualized)	3.46 (Annualized)

Segment Wise unaudited Standalone Financial Results for the Quarter & Half Year Ended 30 September 2026

(All Amounts in Indian Rupees Millions)

	Particulars	Quarter Ended 30.09.2026	Quarter Ended 30.06.2026	Quarter Ended 30.09.2025	Half Year Ended 30.09.2026	Half Year Ended 30.09.2025	Year to Date 31.03.2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	**Segment Revenue**						
	a) Information Technology / Software Services	16.68	21.76	23.95	38.44	44.47	115.66
	b) Software License	228.05	127.36	180.32	355.41	317.92	885.35
	Net Sales / Income from Operations	**244.73**	**149.12**	**204.27**	**393.85**	**362.39**	**1,001.01**
2	**Segment Results**						
	Profit (+)/Loss(-) Before Tax , Deprn. & Interest from						
	a) Information Technology / Software Services	6.21	2.19	6.96	8.40	7.20	35.73
	b) Software Licenses Resale	3.67	1.29	2.62	4.96	0.17	54.19
	Total	**9.88**	**3.48**	**9.58**	**13.36**	**7.37**	**89.92**
	Less: Finance Costs (not allocable)	2.44	1.98	1.23	4.42	3.08	6.57
	Less: Depreciation and Amortization (not allocable)	4.99	4.99	5.44	9.98	11.02	22.65
	Total Profit/(Loss) Before Tax	**2.45**	**(3.49)**	**2.91**	**(1.04)**	**(6.73)**	**60.70**

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CIN : L72200TG1994PLC017211
E-mail Id : acct.india@aiontech.ai

Notes :

1 These unaudited standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules, 2015, as amended.
2 These unaudited standalone financial results were reviewed and recommended by the Audit Committee of the Board and approved by the Board of Directors of the Company at their meeting held on 12 Nov 2026.
3 The unaudited standalone financial results for the quarter & six months ended 30 September 2026 presented were subjected to a "Limited review" by the Statutory Auditors of the Company. An unqualified report was issued by them thereon.
4 Segment Capital Employed: As Assets and Liabilities are often deployed interchangeably across segments, it is impractical to allocate these Assets and Liabilities to each segment. Hence, the details of Segmental Assets, Segmental Liability and Segmental Capital Employed have not been disclosed.
5 The subsidiary named GTL Aion IT Solutions L.L.C, incorporated in Dubai in the previous year has not yet commenced operations due to prevailing geopolitical uncertainties in the region.
6 The Company availed the Overdraft Facility from ICICI Bank, MG Road Branch Secunderabad, Hyderabad, Telangana State for Rs.100.00 million with an interest rate of 9% per annum (Repo Rate of 5.25% plus spread of 3.75%). Consequent to this, the company closed the Rs.60 million Overdraft Facility with Union Bank of India, Somajiguda Branch, Hyderabad, Telangana State.
7 The Company has invoked arbitration on 16 July 2026 pursuant to Clause 14.1 of the Share Purchase Agreement dated 17 June 2022 (the Agreement was originally executed with Equitas Holdings Limited, which subsequently merged into Equitas Small Finance Bank Limited) for acquisition of 100% Equity shares of Wowtruck Technologies Private Limited. The dispute concerns a claim for reimbursement totalling Rs.27,02,688/- incurred for FY 2021-22 by the erstwhile subsidiary, Wowtruck Technologies Private Limited, while it was under the control of Equitas. This total comprises a GST liability of Rs.21,12,588/- and professional fees of Rs.5,90,000/-. Accordingly company made a provision for Rs.2.71 Million under the head - Provision for advances not recoverable.
8 Statement of standalone Assets & Liabilities is attached as Annexure-A.
9 Statement of standalone Cash Flow is attached as Annexure-B.
10 Previous period figures have been re-grouped / re-classified wherever necessary.

By order of the Board
For AION-TECH SOLUTIONS LIMITED

AION-TECH SOLUTIONS LIMITED

Chanakya Bellam Radha Krishna
Whole Time Director
DIN: 02642002

Place : Hyderabad
Date : 12 Nov 2026

AION-TECH SOLUTIONS LIMITED
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Annexure-A

AION-TECH SOLUTIONS LIMITED
(Formerly Known as Goldstone Technologies Limited)

STANDALONE STATEMENT OF ASSETS & LIABILITIES

Particulars	As at 30/09/2026 Un-Audited	As at 30/09/2025 Un-Audited	As at 31/03/2026 Audited
	All Amounts in Indian Rupees Millions		
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	8.957	9.446	9.282
(b) Intangible Assets	13.152	19.421	18.778
(c) Right of Use Assets	33.422	41.443	37.432
(d) Financial Assets			
(i) Investments	2,377.692	2,262.605	2,365.192
(ii) Loans and advances	265.224	263.900	208.938
(iii) Other Financial Assets	23.533	4.084	33.217
(e) Deferred Tax Assets(Net)	10.095	-	10.375
(f) Other Non-Current Assets	-	-	-
(2) Current Assets			
(a) Financial Assets			
(i) Trade Receivables	157.741	157.388	243.257
(ii) Cash and Cash Equivalents	124.080	2.609	93.176
(iii) Bank Balances other than above	32.100	191.797	89.403
(iv) Other Financial Assets	31.269	21.452	16.491
(b) Current Tax Assets (Net)	88.700	41.789	59.626
(c) Other Current Assets	66.673	28.021	13.035
Total Assets	**3,232.638**	**3,043.955**	**3,198.202**
EQUITY AND LIABILITIES			
(1) Equity			
(i) Equity Share Capital	522.618	522.618	522.618
(ii) Other Equity	2,415.822	2,350.452	2,416.282
Liabilities			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Lease Liabilities	29.137	36.276	33.371
(b) Deferred tax liabilities (Net)	-	4.019	-
(c) Provisions	11.274	9.264	13.395
(d) Other Non Current Liabilities	6.127	12.258	6.127
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	103.653	(16.140)	2.899
(ii) Lease Liabilities	6.922	5.778	5.778
(iii) Trade Payables	67.697	93.477	122.884
(b) Provisions	4.128	3.754	4.452
(c) Other Current Liabilities	65.260	22.199	70.396
Total Equity and Liabilities	**3,232.638**	**3,043.955**	**3,198.202**

By order of the Board
For AION-TECH SOLUTIONS LIMITED



Chanakya Bellam Radha Krishna
Whole Time Director
DIN: 02642002

Place : Hyderabad
Date : 12 Nov 2026

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AION-TECH SOLUTIONS LIMITED
(Formerly Known as Goldstone Technologies Limited)

Annexure-B

STANDALONE STATEMENT OF CASH FLOWS

Particulars	Year Ended 30/09/2026 Un-Audited	Year Ended 30/09/2025 Un-Audited	Year Ended 31/03/2026 Audited
	All Amounts in Indian Rupees Millions		
I. Cash Flows From Operating Activities			
Profit Before Tax	**(1.04)**	**130.21**	**193.36**
Adjustments to reconcile Profit before Tax to net Cash Flows:			
Depreciation of Tangible Assets	0.34	1.53	1.69
Depreciation of Intangible Assets	5.63	5.48	12.94
Depreciation of Right to Use Assets	4.01	4.01	8.02
Interest Income	(19.09)	(18.17)	(35.45)
Finance Costs			
i. Interest on Borrowings and Charges	2.35	1.06	2.39
ii. Interest on Lease Liabilities	1.39	1.61	3.11
iii. Bank Charges	0.68	0.41	1.07
Profit on sale of land	-	(136.94)	(136.94)
Operating Profit before Working Capital changes	**(5.73)**	**(10.80)**	**50.19**
Changes in Working Capital:			
Adjustment for (increase)/decrease in Operating Assets			
Trade Receivables	85.52	36.18	(49.69)
Loans	(56.29)	(108.90)	(133.94)
Other Financial Assets - Current	(14.78)	(13.43)	(9.06)
Other Financial Assets - Non Current	9.68	2.16	(26.97)
Other Assets - Current	(53.64)	(1.88)	13.10
Other Assets - Non-Current	-	52.17	0.07
Adjustment for (increase)/decrease in Operating Liabilities			
Trade Payables	(55.19)	(37.27)	(7.86)
Other Non-current Liabilities	-	-	(6.13)
Other Current Liabilities	(5.14)	(63.77)	(15.57)
Provisions	(1.58)	(2.12)	3.57
Cash generated from Operations	**(97.15)**	**(147.66)**	**(182.29)**
Income Taxes paid	(29.07)	(26.68)	(57.06)
Net Cash generated from/(used in) operating activities	**(126.22)**	**(174.34)**	**(239.35)**
II. Cash Flows from Investing Activities			
Purchase of Property, Plant and Equipment and Intangibles (including Intangible under Development)	(0.01)	176.30	169.48
Investments in Equity Shares	(12.50)	(69.90)	(39.81)
(Investments in)/ redemption of Bank Deposits (having original maturity of more than three months) - net	57.30	87.56	189.95
Interest Received	19.09	18.17	35.45
Net Cash used in Investing Activities	**63.88**	**212.13**	**355.07**
III. Cash Flows from Financing Activities			
Proceeds from/(repayment of) Long-term Borrowings, net	-	-	-
Proceeds from/(repayment of) Short-term Borrowings, net	100.75	(39.70)	(20.66)
Lease Liabilities	(4.48)	(4.27)	(8.68)
Interest paid on Borrowings and Charges	(2.35)	(1.06)	(2.39)
Bank Charges	(0.68)	(0.41)	(1.07)
Net Cash provided by Financing Activities	**93.24**	**(45.44)**	**(32.80)**
Net increase in Cash and Cash Equivalents (I+II+III)	30.90	(7.65)	82.92
Cash and Cash Equivalents at the beginning of the year	93.18	10.26	10.26
Cash and Cash Equivalents at the end of the year (refer note below)	**124.08**	**2.61**	**93.18**
Note:			
Cash and Cash Equivalents comprise:			
Cash on Hand	0.01	0.04	0.02
Balances with Banks:			
- in current accounts	2.60	2.57	3.66
-Deposits with original maturity of less than 3 months	121.47	-	89.50
Total Cash and Cash Equivalents:	**124.08**	**2.61**	**93.18**

By order of the Board
For AION-TECH SOLUTIONS LIMITED

Chanakya Bellam Radha Krishna
Whole Time Director
DIN: 02642002

AION-TECH SOLUTIONS LIMITED

Place : Hyderabad
Date : 12 Nov 2026

P. MURALI & CO.,
CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. T.G, INDIA

Tel. : (91-40) 2332 6666, 2331 2554
(91-40) 2339 3967,
(91-40) 2332 2119, 2331 7032

Email : pmurali.co@gmail.com
pmurali.tax@gmail.com
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Website : www.pmurali.com

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

Review report to
The Board of Directors
M/s AION-TECH SOLUTIONS LIMITED (Formerly known as Goldstone Technologies limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s AION-TECH SOLUTIONS LIMITED** (the "Company") for the quarter ended 30 September, 2026 and for the period from 01 April 2026 to 30 September 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting, ('Ind AS 34,') prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.

P. MURALI & CO. Hyderabad Chartered Accountants

P. MURALI & CO.,
CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. T.G, INDIA

Tel. : (91-40) 2332 6666, 2331 2554
(91-40) 2339 3967,
(91-40) 2332 2119, 2331 7032

Email : pmurali.co@gmail.com
pmurali.tax@gmail.com
info@pmurali.com

Website : www.pmurali.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS 34 prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P. Murali& Co.
Chartered Accountants
FRN: 007257S

P. MURALI & CO. Hyderabad Chartered Accountants

M V Joshi
Partner
M. No. 024784
UDIN: 26024784FXNACC9928

Place: Hyderabad
Date: 12.11.2026

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS QUARTER & HALF YEAR ENDED 30 SEPTEMBER 2026

(All Amounts in Indian Rupees Millions Except Per Share Data)

Particulars	Quarter Ended 30.09.2026 Un-Audited	Quarter Ended 30.06.2026 Un-Audited	Quarter Ended 30.09.2025 Un-Audited	Half Year Ended 30.09.2026 Un-Audited	Half Year Ended 30.09.2025 Un-Audited	Year to Date 31.03.2026 Audited
I. Revenue from Operations	333.92	270.22	334.83	604.14	527.20	1,350.32
II. Other Income	11.00	10.71	6.00	21.71	14.50	46.17
III. Total Revenue (I + II)	**344.92**	280.93	340.83	**625.85**	**541.70**	1,396.49
IV. Expenses:						
(a).Operating Expenses	187.75	102.73	157.67	290.48	278.61	736.10
(b).Employee Benefits Expenses	53.79	49.65	60.06	103.44	108.23	220.79
(c).Finance Cost	24.02	20.09	10.94	44.11	19.04	63.03
(d).Depreciation and Amortization Expenses	47.03	30.04	34.16	77.07	55.70	186.87
(e).Other Expenses	42.04	104.42	82.74	146.46	140.86	296.24
Total Expenses	**354.63**	306.93	345.57	**661.56**	602.44	1,503.03
V. Profit Before Exceptional Items and Tax (III - IV)	(9.71)	(26.00)	(4.74)	(35.71)	(60.74)	(106.54)
VI. Exceptional Items						
Profit on Sale of Land	-	-	-	-	136.94	136.94
Statutory Impact of New Labour Codes	-	-	-	-	-	(4.28)
Profit Before tax (V - VI)	(9.71)	(26.00)	(4.74)	(35.71)	76.20	26.12
VII. Tax Expense						
(1).Current Tax	0.07	-	0.02	0.07	21.55	34.09
(2).Previous Year Taxes	-	-	-	-	-	-
(3).Deferred Tax	0.03	0.03	0.02	0.06	0.04	(18.03)
Total Tax Expenses	**0.10**	0.03	0.04	0.13	21.59	16.06
VIII. Profit / (Loss) After Tax (VI - VII)	(9.81)	(26.03)	(4.78)	(35.84)	54.61	10.06
Profit After Tax Attributable To:						
- Owners of the Company	(6.44)	(17.14)	(1.60)	(23.58)	76.74	80.15
- Non-Controlling Interest	(3.37)	(8.89)	(3.18)	(12.26)	(22.13)	(70.09)
IX. Other Comprehensive Income, Net of Tax	2.57	0.23	5.65	2.80	5.93	17.55
Other Comprehensive Income, Net of Tax Attributable To:						
- Owners of the Company	5.94	9.12	5.65	15.06	5.93	87.64
- Non-Controlling Interest	(3.37)	(8.89)	-	(12.26)	-	(70.09)
X. Total Comprehensive Income (VIII + IX)	(7.24)	(25.80)	0.87	(33.04)	60.54	27.61
Total Comprehensive Income Attributable To:						
- Owners of the Company	(3.87)	(16.91)	4.05	(20.78)	82.67	97.07
- Non-Controlling Interest	(3.37)	(8.89)	(3.18)	(12.26)	(22.13)	(69.46)
XI. Paid-up Equity Share Capital	**522.62**	522.62	522.62	522.62	522.62	522.62
XII. Other Equity						2,534.06
XIII. Earnings Per Share (EPS) (Face value of Rs10/- each)						
a) Basic	(0.19) (Not annualized)	(0.50) (Not annualized)	(0.09) (Not annualized)	(0.69) (Not annualized)	1.13 (Not annualized)	0.20 (Annualized)
b) Diluted	(0.19) (Not annualized)	(0.50) (Not annualized)	(0.09) (Not annualized)	(0.69) (Not annualized)	1.13 (Not annualized)	0.20 (Annualized)

Segment Wise unaudited Consolidated Financial Results for the Quarter & Half Year Ended 30 September 2026 (All Amounts in Indian Rupees

	Particulars	Quarter Ended 30.09.2026 Un-Audited	Quarter Ended 30.06.2026 Un-Audited	Quarter Ended 30.09.2025 Un-Audited	Half Year Ended 30.09.2026 Un-Audited	Half Year Ended 30.09.2025 Un-Audited	Year to Date 31.03.2026 Audited
1.	**Segment Revenue**						
	a) Information Technology Service / Software Services	16.68	21.76	23.95	38.44	44.47	115.66
	b) Software Licenses Resale	228.29	128.40	180.57	356.69	318.31	887.22
	c) E- Vehicle Mobility	89.58	121.39	130.56	210.97	164.67	350.71
	Less: Inter Company Sales	(0.63)	(1.33)	(0.25)	(1.96)	(0.25)	(3.27)
	Net Sales / Income from Operations	**333.92**	**270.22**	**334.83**	**604.14**	527.20	**1,350.32**
2.	**Segment Results***						
	Profit (+)/Loss(-) Before Tax, Deprn. & Interest from						
	a) Information Technology Service / Software Services	6.21	2.19	6.96	8.40	7.20	35.73
	b) Software Licenses	3.67	1.29	2.62	4.96	(0.28)	53.74
	Less: Finance Costs	2.44	1.99	1.23	4.43	3.09	6.59
	Less: Depreciation and Amortization	6.49	6.49	5.44	12.98	11.02	24.13
	Segment Profit	0.95	(5.00)	2.91	(4.05)	(7.19)	58.75
	c) E- Vehicle Mobility	51.46	20.65	30.78	72.11	7.09	53.89
	Less: Finance Costs	21.58	16.10	9.71	39.68	15.95	56.44
	Less: Depreciation and Amortization	40.54	23.55	28.72	64.09	44.69	162.74
	Segment Profit	(10.66)	(21.00)	(7.65)	(31.66)	(53.55)	(165.29)
	Total Profit/(Loss) Before Tax	(9.71)	(26.00)	(4.74)	(35.71)	(60.74)	(106.54)

AION-TECH SOLUTIONS LIMITED

AION-TECH SOLUTIONS LIMITED
(Formerly known as Goldstone Technologies Limited)

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Hyderabad, Telangana - 500 081.
Phone : +91 9281119436
URL : www.aiontech.ai
GSTIN : 36AAACG7478F1ZF
CIN : L72200TG1994PLC017211
E-mail Id : acct.india@aiontech.ai

3.	**Segment Assets***						
	a) Information Technology Service / Software Services	3,205.790	3,176.907	3,040.870	3,205.790	3,040.870	3,166.570
	b) Software Licenses Resale						
	c) E- Vehicle Mobility	1,746.081	1,682.511	1,223.294	1,746.081	1,223.294	1,303.241
	Total Assets	**4,951.871**	**4,859.418**	**4,264.164**	**4,951.871**	**4,264.164**	**4,469.811**
4.	**Segment Liabilities***						
	a) Information Technology Service / Software Services	218.561	205.768	56.358	218.561	56.358	189.983
	b) Software Licenses Resale						
	c) E- Vehicle Mobility	1,648.215	1,576.938	1,220.857	1,648.215	1,220.857	1,161.685
	Total Liabilities	**1,866.776**	**1,782.706**	**1,277.215**	**1,866.776**	**1,277.215**	**1,351.668**
5.	**Segment Capital Employed***						
	a) Information Technology Service / Software Services	3,023.671	3,020.627	3,046.328	3,023.671	3,046.328	3,019.106
	b) Software Licenses Resale						
	c) E- Vehicle Mobility	781.815	827.769	327.414	781.815	327.414	564.982
	Total Capital Employed	**3,805.486**	**3,848.396**	**3,373.742**	**3,805.486**	**3,373.742**	**3,584.088**

*** Note: For the segments of Information Technology Software Services and Software License Resale segments Assets and Liabilities are often deployed interchangeably across these segments hence no bifurcation is given. Accordingly combined total amount of Segment Profit, Assets, Liabilities and Capital Employed are provided.**

Notes :

1. **These unaudited consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules, 2015, as amended.**
2. **These unaudited consolidated financial results were reviewed and recommended by the Audit Committee of the Board and approved by the Board of Directors of the Company at their meeting held on 12 Nov 2026.**
3. **The above audited consolidated financial results includes the financial results of the subsidiaries named (1) Staytop Systems, Inc., USA. (2) Roqit Greenfleet Digital Solutions Private Limited. (3) ETO Motors Private Limited and step down subsidiary name ETO Mobility Services Private Limited.**
4. **The unaudited consolidated financial results for the quarter & six months ended 30 September 2026 presented were subjected to a "Limited review" by the Statutory Auditors of the Company. An unqualified report was issued by them thereon.**
5. **The subsidiary named GTL Aion IT Solutions L.L.C, incorporated in Dubai in the previous year has not yet commenced operations due to prevailing geopolitical uncertainties in the region.**
6. **The Company availed the Overdraft Facility from ICICI Bank, MG Road Branch Secunderabad, Hyderabad, Telangana State for Rs.100.00 million with an interest rate of 9% per annum (Repo Rate of 5.25% plus spread of 3.75%). Consequent to this, the company closed the Rs.50 million Overdraft Facility with Union Bank of India, Somajiguda Branch, Hyderabad, Telangana State.**
7. **The Company has invoked arbitration on 16 July 2026 pursuant to Clause 14.1 of the Share Purchase Agreement dated 17 June 2022 (the Agreement was originally executed with Equitas Holdings Limited, which subsequently merged into Equitas Small Finance Bank Limited) for acquisition of 100% Equity shares of Wowtruck Technologies Private Limited. The dispute concerns a claim for reimbursement totalling Rs.27,02,588/- incurred for FY 2021-22 by the erstwhile subsidiary, Wowtruck Technologies Private Limited, while it was under the control of Equitas. This total comprises a GST liability of Rs.21,12,588/- and professional fees of Rs.5,90,000/-. Accordingly company made a provision for Rs.2.71 Million under the head - Provision for advances not recoverable.**
8. **Statement of consolidated Assets & Liabilities is attached as Annexure-C.**
9. **Statement of consolidated Cash Flow is attached as Annexure-D.**
10. **Previous period figures have been re-grouped / re-classified wherever necessary.**

By order of the Board
For AION-TECH SOLUTIONS LIMITED

AION-TECH SOLUTIONS LIMITED

Chanakya Bellam Radha Krishna
Whole Time Director
DIN: 02642002

Place : Hyderabad
Date : 12 Nov 2026

AION-TECH SOLUTIONS LIMITED
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AION-TECH SOLUTIONS LIMITED
(Formerly Known as Goldstone Technologies Limited)

Annexure-C

CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

Particulars	As at 30/09/2026	As at 30/09/2025	As at 31/03/2026
	Un-Audited	Un-Audited	Audited
	All Amounts in Indian Rupees Millions		
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	598.133	650.269	503.455
(b) Intangible Assets			
(i) Software	13.521	19.421	35.298
(ii) Goodwill	2,153.906	2,153.906	2,153.906
(c) Intangible Assets Under Development	97.766	72.878	70.267
(d) Right of Use Assets	79.395	58.818	248.167
(e) Financial Assets			
(i) Investment	17.000	17.020	17.000
(i) Loans and advances	201.724	153.900	154.438
(iii) Other Financial Assets	115.640	96.361	129.857
(f) Other Non-Current Assets	108.969	126.365	112.533
(2) Current Assets			
(a) Financial Assets			
(i) Trade Receivables	320.873	273.056	331.896
(ii) Cash and Cash Equivalents	169.326	9.644	105.314
(iii) Bank Balances other than above	32.100	191.797	89.403
(iv) Loans	389.491	308.801	386.315
(v) Other Financial Assets	35.752	21.698	17.678
(b) Current Tax Assets (Net)	88.700	41.789	59.626
(c) Other Current Assets	529.575	68.441	54.658
Total Assets	**4,951.871**	**4,264.164**	**4,469.811**
EQUITY AND LIABILITIES			
(1) Equity			
(i) Equity Share Capital	522.618	522.618	522.618
(ii) Other Equity	2,513.267	2,463.329	2,534.056
Liabilities			
(2) Non-Controlling Interest	49.209	1.002	61.469
(3) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	604.779	302.130	177.285
(ii) Lease Liabilities	40.787	53.791	222.089
(b) Deferred tax liabilities (Net)	54.991	4.019	35.876
(c) Provisions	13.708	12.621	24.566
(d) Others Non Current Liabilities	6.127	14.232	6.127
(2) Current Liabilities			
(a) Financial Liabilities	37.646	30.646	49.161
(b) Financial Liabilities			
(i) Borrowings	769.931	641.140	554.746
(ii) Lease Liabilities	6.922	5.778	5.778
(iii) Trade Payables	237.604	150.128	180.118
(iv) Other Current Financial Liabilities	2.583	0.890	1.325
(c) Provisions	13.624	21.520	5.406
(d) Other Current Liabilities	78.075	40.320	89.191
Total Equity and Liabilities	**4,951.871**	**4,264.164**	**4,469.811**

By order of the Board
For AION-TECH SOLUTIONS LIMITED

Chanakya Bellam Radha Krishna
Whole Time Director
DIN: 02642002

Place : Hyderabad
Date : 12 Nov 2026

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AION-TECH SOLUTIONS LIMITED
(Formerly Known as Goldstone Technologies Limited)

Annexure-D

CONSOLIDATED STATEMENT OF CASH FLOWS

Particulars	Year Ended 30/09/2026 Un-Audited	Year Ended 30/09/2025 Un-Audited	Year Ended 31/03/2026 Audited
	All Amounts in Indian Rupees Millions		
I. Cash Flows From Operating Activities			
Profit Before Tax	**(35.71)**	**76.20**	**26.12**
Adjustments to reconcile Profit before Tax to net Cash Flows:			
Depreciation of Tangible Assets	55.16	34.50	104.32
Depreciation of Intangible Assets	8.63	5.48	14.42
Depreciation of Right to Use Assets	13.28	15.72	68.13
Interest Income	(19.09)	(13.26)	(35.45)
Finance Costs			
i. Interest on Borrowings and Charges	26.79	15.51	33.65
ii. Interest on Lease Liabilities	16.64	2.92	28.30
iii. Bank Charges	0.68	0.62	1.08
Profit on sale of land	-	(136.94)	(136.94)
Foreign Currency Translation Reserve	2.15	-	(14.81)
Operating Profit before Working Capital changes	**68.53**	**0.75**	**88.82**
Changes in Working Capital:			
Adjustment for (increase)/decrease in Operating Assets			
Trade Receivables	11.02	(13.90)	(77.98)
Loans	(50.46)	(97.05)	28.00
Other Financial Assets - Current	(18.07)	(10.12)	(6.09)
Other Financial Assets - Non Current	14.22	(14.13)	(47.62)
Other Assets - Current	(474.92)	107.81	121.59
Other Assets - Non-Current	3.56	(69.62)	(55.79)
Adjustment for (increase)/decrease in Operating Liabilities			
Trade Payables	57.49	(217.67)	(187.68)
Other Financial Liabilities - Current	1.26	2.48	0.43
Other Non-current Liabilities	-	1.97	(6.13)
Other Current Liabilities	(22.63)	(59.86)	10.01
Provisions- Non Current	(10.86)	2.96	9.16
Provisions - Current	9.07	-	(11.31)
Cash generated from Operations	**(411.79)**	**(366.38)**	**(134.59)**
Income Taxes paid	(10.31)	(26.70)	(7.86)
Net Cash generated from/(used in) operating activities	**(422.10)**	**(393.08)**	**(142.45)**
II. Cash Flows from Investing Activities			
Purchase of Property, Plant and Equipment and Intangibles (including Intangible under Development & Net Proceeds from Land Sale)	(8.69)	100.92	(87.32)
(Investments in)/ redemption of Bank Deposits (having original maturity of more than three months) - net	57.30	87.56	189.95
Cash Acquired on Acquisition of Subsidiary	-	20.35	20.32
Interest Received	19.09	13.26	35.45
Net Cash used in Investing Activities	**67.70**	**222.09**	**158.40**
III. Cash Flows from Financing Activities			
Proceeds from/(repayment of) Long-term Borrowings, net	427.49	(20.81)	(145.65)
Proceeds from/(repayment of) Short-term Borrowings, net	215.19	222.69	136.29
Lease Liabilities	(196.79)	(17.15)	121.41
Interest paid on Borrowings and Charges	(26.79)	(15.51)	(33.65)
Bank Charges	(0.68)	(0.62)	(1.08)
Net Cash provided by Financing Activities	**418.42**	**168.60**	**77.32**
Net increase in Cash and Cash Equivalents (I+II+III)	64.02	(2.39)	93.27
Cash and Cash Equivalents at the beginning of the year	105.31	12.04	12.04
Cash and Cash Equivalents at the end of the year (refer note below)	**169.33**	**9.65**	**105.31**
Note:			
Cash and Cash Equivalents comprise:			
Cash on Hand	0.01	0.04	0.02
Balances with Banks:			
- in current accounts	47.85	9.61	15.79
Deposits with original maturity of less than 3 months	121.47	-	89.50
Total Cash and Cash Equivalents:	**169.33**	**9.65**	**105.31**

By order of the Board
For AION-TECH SOLUTIONS LIMITED

Chanakya Bellam Radha Krishna
Whole Time Director
DIN: 02642002

AION-TECH SOLUTIONS LIMITED

Place : Hyderabad
Date : 12 Nov 2026

P. MURALI & CO.,
CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. T.G, INDIA

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(91-40) 2339 3967,
(91-40) 2332 2119, 2331 7032

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Website : www.pmurali.com

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to
The Board of Directors
M/s AION-TECH SOLUTIONS LIMITED (Formerly known as Goldstone Technologies limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **M/s AION-TECH SOLUTIONS LIMITED (Formerly known as Goldstone Technologies limited)** (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended 30 September, 2026 and for the period from 01 April 2026 to 30 September 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.

P. MURALI & CO. Hyderabad Chartered Accountants

P. MURALI & CO.,
CHARTERED ACCOUNTANTS
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4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

- **Aion-Tech Solutions Limited** (Holding Company)
- **ETO Motors Private Limited** (together with its' subsidiary)
- **Roqit Greenfleet Digital Solutions Private Limited**
- **Staytop Systems, Inc., USA**

5. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 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 statements/financial information/financial results of the 3 subsidiaries (ETO Motors Private Limited, Roqit Greenfleet Digital Solutions Private Limited, Staytop Systems, Inc., USA) included in the consolidated unaudited financial results, whose interim financial results and other financial information reflect total assets before inter-company elimination of Rs. 2005.27 million as at 30th September, 2026 and total revenues before inter-company elimination of Rs. 91.15 million and Rs. 214.86 million, total net profit/(loss) after tax before inter-company elimination of Rs. (12.25) Millions, and Rs. (34.75) Millions and Total Comprehensive income before inter-company elimination of Rs. (9.99) Millions, and Rs. (32.59) Millions for the quarter ended 30th September, 2026 and for the period from 01 April 2026 to 30 September 2026, respectively, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

P. MURALI & CO. Hyderabad Chartered Accountants

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Our conclusion on the Statement is not modified in respect of the above matter.

For P. Murali& Co.
Chartered Accountants
FRN: 007257S

P. MURALI & CO. Hyderabad Chartered Accountants

M V Joshi
Partner
M.No. 024784
UDIN: 26024784YQMVIV2831

Place: Hyderabad
Date: 12-11-2026

AION-TECH
SOLUTIONS LIMITED
(Formerly known as Goldstone Technologies Limited)

ANNEXURE B

Sr. no	Particulars	Details
1.	Name of the target entity, details in brief such as size, turnover etc.	GTL AION IT SOLUTIONS L.L.C., UAE Since this company is just incorporated, details of size & turnover are not applicable at this stage.
2.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	Yes. GTL AION IT SOLUTIONS L.L.C., UAE being a Subsidiary of the Company, the acquisition falls within related party transaction and is at arm's length.. Other than our Company, none of the Company's promoter/ promoter group /group companies have any interest in GTL AION IT SOLUTIONS L.L.C. The acquisition would be by way of subscribing to the equity Capital of GTL AION IT SOLUTIONS L.L.C.
3.	Industry to which the entity being acquired belongs	Software development, reselling & consulting.
4.	objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	Purpose of this investment is to enable the Subsidiary to scale-up its commercial operations. With this investment, the Subsidiary would allot shares to the Company at face value, and the Company would be the sole shareholder of the Subsidiary.
5.	brief details of any governmental or regulatory approvals required for the acquisition	No specific approval is required at this stage.
6.	indicative time period for completion of the acquisition	Within 12 months from the date of Board approval.
7.	consideration - whether cash consideration or share swap or any other form and details of the same	Investment by way of cash

AION-TECH
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8.	cost of acquisition and/or the price at which the shares are acquired	Cost of acquisition would be Rs.1,00,00,000 (One Crore only) in its equity capital
9.	percentage of shareholding / control acquired and / or number of shares acquired	100% of the shareholding of GTL AION IT SOLUTIONS L.L.C. would be owned by the Company
10.	brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	Date of Incorporation is November 28, 2025. This new entity has its presence in United Arab Emirates & its adjoining locations. Other details are not applicable at this stage, since this is a new entity incorporated
11.	Other details	The Board of Directors of the Company, at its meeting held on May 12, 2025, had accorded its approval for the incorporation of a Wholly Owned Subsidiary (WOS). Pursuant to the aforesaid approval, the Wholly Owned Subsidiary was incorporated on November 28, 2025. This would be the first investment by the Company.

For AION-TECH SOLUTIONS LIMITED

ADALAT SRIKANTH
Digitally signed by ADALAT SRIKANTH
Date: 2026.11.12 18:17:03 +05'30'

Adalat Srikanth
Compliance Officer

AION-TECH SOLUTIONS LIMITED