

Date: May 26, 2026

To,
National Stock Exchange of India Limited,
Exchange Plaza, C-1 Block G,
Bandra Kurla Complex,
Bandra(E) Mumbai – 400051
(Symbol: IWARE)

Dear Sir/Madam,

Sub: Submission of Revised Audited Financial result for the year ended 31st March, 2026.

With reference to our earlier submission of the Audited Financial Results of the Company for the year ended March 31, 2026, pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, approved by the board of directors at their meeting held on May 12, 2026, we hereby submit the revised Audited Financial Results along with the Statement of Assets and Liabilities, Cash Flow Statement for the financial year ended March 31, 2026 together with the Audit Report issued by M/s. J A Y A M & Associates LLP, Statutory Auditors of the Company.

This revised submission is being made in supersession of the earlier submission filed with the Stock Exchange on May 12, 2026 due to regrouping / reclassification of certain balances between short-term and long-term borrowings / liabilities and provisions and its related part of cash flow in the financial statement for better presentation and clarity. The reclassification is purely a presentation adjustment in accordance with the applicable provisions of Schedule III of the Companies Act, 2013.

We confirm that, except for the above regrouping / reclassification, there are no changes in the financial statements originally submitted and there is no impact on the total assets, liabilities or profit/(loss) of the Company.

We sincerely regret the inconvenience caused and request you to kindly take the revised financial results on record and disseminate the same on your portal for the information of the stakeholders.

The same shall also be available on the website of the Company at <https://iware.co.in>.

Thanking you,

Yours faithfully

Thanking You,

For, IWARE SUPPLYCHAIN SERVICES LIMITED

(Krishnakumar Jagadishprasad Tanwar)
Managing Director
DIN: 03494825



Date: 26-05-2026

To,

The Shareholders,

IWARE SUPPLYCHAIN SERVICES LIMITED,

CIN: L63090GJ2018PLC100589,

Registered Office: Ahmedabad, Gujarat.

Sub: Independent Auditor's Communication to Shareholders — Revised Audited Financial Results for the Year Ended 31st March, 2026.

Dear Shareholders,

We, **M/s. JAYAM & Associates LLP**, Chartered Accountants, Statutory Auditors of **IWARE SUPPLYCHAIN SERVICES LIMITED** (hereinafter referred to as "the Company"), wish to bring to your attention the following matter in connection with the Revised Audited Financial Results of the Company for the financial year ended **31st March, 2026**, as submitted to BSE Limited on 22nd May, 2026.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audited Financial Results of the Company for the year ended March 31, 2026, were originally approved by the Board of Directors at their meeting held on **May 12, 2026**, and submitted to the Stock Exchange accordingly, together with our Audit Report dated May 12, 2026.

Reason for Revision:

The revised submission has been necessitated on account of **regrouping / reclassification** of certain balances between short-term and long-term borrowings / liabilities and provisions, and the related items in the Cash Flow Statement, for the purpose of better presentation and clarity in the financial statements.

This reclassification is purely a **presentation adjustment** in accordance with the applicable provisions of **Schedule III of the Companies Act, 2013**, and does not result in any change to the substance of the financial statements.

Auditor's Confirmation:

We confirm that, except for the aforesaid regrouping / reclassification, **there are no other changes** in the financial statements from those originally submitted. In particular:

- (a) There is no change in the total assets or total liabilities of the Company.
- (b) There is no impact on the total revenue, total expenses, or the profit / (loss) of the Company.
- (c) The revised financial results continue to present a true and fair view of the financial position and performance of the Company in accordance with the applicable Indian Accounting Standards (Ind AS).

Revised Audit Report:

A revised Audit Report has been issued by us in connection with the revised Audited Financial Results and forms part of the documents submitted to the Stock Exchange. Our opinion on the financial statements, as expressed in the revised Audit Report, remains **unmodified**.



The revised Audited Financial Results, together with this communication and the revised Audit Report, are available on the website of the Company at <https://iware.co.in> and on the BSE portal for the information of all stakeholders.

We sincerely regret any inconvenience caused to the shareholders on account of this revision and assure you that we remain committed to the highest standards of audit quality and financial reporting integrity.

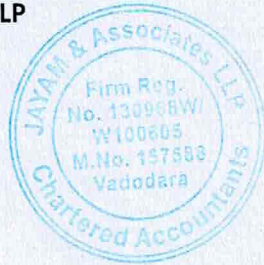
Thanking you.

Yours faithfully,

For J A Y A M & Associates LLP
Chartered Accountants
FRN: 130968W/W100605

R K Shah

CA Rachit Shah
Designated Partner
MRN: 157588




Place: Vadodara
Date: 26-05-2026

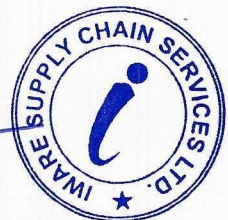
Particulars	(In Lacs)	
	31-March-2026	31-March-2025
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	1,071.60	786.00
(b) Reserves and Surplus	4,500.67	832.62
(c) Money Received against Share Warrants	-	-
Total	5,572.27	1,618.62
(2) Share application money pending allotment	-	-
(3) Non-current liabilities		
(a) Long-term Borrowings	3,454.54	1,856.49
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long term Liabilities	20.21	37.46
(d) Long-term Provisions	85.29	46.17
Total	3,560.04	1,940.12
(4) Current liabilities		
(a) Short-term Borrowings	3,562.78	1,117.24
(b) Trade Payables		
- Due to Micro and Small Enterprises	446.30	211.79
- Due to Others	1,362.22	78.14
(c) Other Current Liabilities	726.18	314.53
(d) Short-term Provisions	779.54	415.45
Total	6,877.02	2,137.15
Total Equity and Liabilities	16,009.34	5,695.89
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	4,618.47	2,569.30
(ii) Intangible Assets	198.44	-
(iii) Capital Work-in-progress	1,221.08	240.91
(iv) Intangible Assets under Development	-	-
(b) Non-current Investments	-	-
(c) Deferred Tax Assets (net)	87.34	58.54
(d) Long-term Loans and Advances	-	-
(e) Other Non-current Assets	232.48	74.32
Total	6,357.79	2,943.07
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade Receivables	5,995.76	1,406.02
(d) Cash and cash equivalents	1,090.19	424.36
(e) Short-term Loans and Advances	2,087.41	818.20
(f) Other Current Assets	478.19	104.24
Total	9,651.55	2,752.82
Total Assets	16,009.34	5,695.89

See accompanying notes to the financial statements

As per our report of even date

For and on behalf of the Board of
IWARE SUPPLYCHAIN SERVICES LIMITED


Krishnakumar Tanwar
Managing Director
03494825



Place: Gandhidham
Date: 12-May-2026



ISO 9001 : 2015

iWARE SUPPLYCHAIN SERVICES LIMITED

(CIN: L63090GJ2018PLC100589)

Statement of Financial Results for the period ended 31-March-2026

Technology
Automation
Expertise

(In Lacs)

Particulars	For The Half Year Ended			For Year Ended
	March 31, 2026 Audited	September 30, 2025 Un-Audited	March 31, 2026 Audited	March 31, 2025 Audited
Revenue from Operations	16,422.52	9,343.67	25,766.19	8,582.25
Other Income	66.40	5.55	71.95	28.72
Total Income	16,488.92	9,349.22	25,838.14	8,610.96
Expenses				
Cost of Material Consumed	-	-	-	-
Purchases of Stock in Trade	-	-	-	-
Change in Inventories of work in progress and finished goods	-	-	-	-
Employee Benefit Expenses	877.72	460.85	1,338.57	804.91
Finance Costs	296.17	146.77	442.94	290.25
Depreciation and Amortization Expenses	370.40	171.79	542.20	353.59
Other Expenses	13,811.39	7,707.89	21,519.28	6,076.85
Total expenses	15,355.67	8,487.32	23,842.99	7,525.60
Profit/(Loss) before Exceptional and Extraordinary Item and Tax	1,133.24	861.90	1,995.14	1,085.36
Exceptional Item	-	-	-	-
Profit/(Loss) before Extraordinary Item and Tax	1,133.24	861.90	1,995.14	1,085.36
Prior Period Item	-	-	-	-
Extraordinary Item	-	-	-	-
Profit/(Loss) before Tax	1,133.24	861.90	1,995.14	1,085.36
Tax Expenses				
- Current Tax	281.39	224.97	506.36	332.94
- Deferred Tax	(11.34)	(8.73)	(20.07)	(49.51)
- MAT Credit Entitlement	-	-	-	-
- Prior Period Taxes	-	-	-	-
- Excess/Short Provision Written back/off	-	2.68	2.68	-
Profit/(Loss) for the Period from Continuing Operations	863.19	642.98	1,506.17	801.93
Profit/(loss) from Discontinuing Operation (before tax)	-	-	-	-
Tax expenses of discontinuing operation	-	-	-	-
Profit/(loss) from Discontinuing Operation (after tax)	-	-	-	-
Profit/(Loss) for the period	863.19	642.98	1,506.17	801.93
Earnings Per Share (Face Value per Share Rs.10 each)				
-Basic (In Rs)	8.06	6.00	14.37	10.20
-Diluted (In Rs)	-	-	-	-

See accompanying notes to the financial statements

Notes:

- The above results were reviewed by the Statutory Auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company.
- The figures for half year ended 31st March 2026 are the balancing figures between the audited figures in respect of full financial year ended 31st March 2026 and year to date unaudited figures up to the half year ended 30th September 2025, Further Company is listed in the month of May, 2025 So Half Yearly 31st March 2025 results is not applicable.
- The previous quarters'/years' figures have been regrouped/rearranged wherever necessary to make it comparable with the current quarter/period.

As per our report of even date



For and on behalf of the Board of
iWARE SUPPLYCHAIN SERVICES LIMITED

Krishnakumar Tanwar
Managing Director
03494825

Place: Gandhidham
Date: 12-May-2026

IWARE SUPPLYCHAIN SERVICES LIMITED
(CIN: L63090GJ2018PLC100589)

Cash Flow Statement for the year ended 31-March-2026

(In Lacs)

Particulars	31-March-2026	31-March-2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after tax	1,506.17	801.93
Profit/(loss) from Discontinuing Operation (after tax)	-	-
Depreciation and Amortisation Expense	542.20	353.59
Provision for tax	488.97	283.43
Effect of Exchange Rate Change	-	-
Loss/(Gain) on Sale / Discard of Assets (Net)	(54.42)	-
Bad debt, provision for doubtful debts	-	-
Net Loss/(Gain) on Sale of Investments	-	-
Non Cash Expenses	-	-
Dividend Income	-	-
Interest Income	(11.48)	(24.67)
Finance Costs	406.98	290.25
Operating Profit before working capital changes	2,878.42	1,704.53
Adjustment for:		
Inventories	-	-
Trade Receivables	(4,589.74)	(537.69)
Loans and Advances	(96.73)	194.01
Other Current Assets	(1,970.30)	(203.81)
Other Non current Assets	-	-
Trade Payables	1,518.59	(335.90)
Other Current Liabilities	394.40	(134.78)
Long term Liabilities	-	-
Short-term Provisions	403.22	243.44
Long-term Provisions	-	-
Cash (Used in)/Generated from Operations	(4,340.56)	(774.74)
Tax paid(Net)	517.77	332.94
Net Cash (Used in)/Generated from Operating Activities	(1,979.92)	596.85
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(3,715.55)	(604.85)
Investment in Term Deposits	(759.76)	(10.07)
Maturity of Term Deposits	-	-
Movement in other non current assets	-	-
Interest received	11.48	24.67
Dividend received	-	-
Net Cash (Used in)/Generated from Investing Activities	(4,463.83)	(590.24)



CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	2,713.20	-
Buyback of Shares	-	-
Proceeds from Long Term Borrowings	1,868.05	417.75
Repayment of Long Term Borrowings	-	-
Proceeds from Short Term Borrowings	2,175.54	22.17
Repayment of Short Term Borrowings	-	-
Minority Interest Movement	-	-
Dividends Paid (including Dividend Distribution Tax)	-	-
Interest Paid	(406.98)	(290.25)
Net Cash (Used in)/Generated from Financing Activities	6,349.82	149.67
Net Increase/(Decrease) in Cash and Cash Equivalents	(93.93)	156.28
Opening Balance of Cash and Cash Equivalents	414.28	258.01
Exchange difference of Foreign Currency Cash and Cash equivalents	-	-
Closing Balance of Cash and Cash Equivalents	320.35	414.28

Components of cash and cash equivalents	31-March-2026	31-March-2025
Cash on hand	197.57	252.59
Cheques, drafts on hand	-	-
Balances with banks in current accounts	122.78	161.69
Bank Deposit having maturity of less than 3 months	-	-
Others	-	-
Cash and cash equivalents as per Cash Flow Statement	320.35	414.28
Other Bank Balance		
Bank Deposit having maturity of greater than 3 months and less than 12 months	-	-
Bank Deposit having maturity of greater than 12 months	769.83	10.07
Less: Deposits reclassified to other non current assets	-	-
Cash and bank balance as per Balance Sheet	1,090.19	424.36

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

See accompanying notes to the financial statements

As per our report of even date

For and on behalf of the Board of
iWARE SUPPLYCHAIN SERVICES LIMITED




Krishnakumar Tanwar
Managing Director
03494825

Place: Gandhidham
Date: 12-May-2026