



KODY TECHNOLAB LIMITED

**Date:** 14<sup>th</sup> November, 2025

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

Dear Sir / Madam,

**Sub: Outcome of Board Meeting held today i.e. 14<sup>th</sup> November, 2025 under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Ref: Symbol: KODYTECH / Series: SM**

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors in their meeting held today i.e. Friday, 14<sup>th</sup> November, 2025 at the Registered Office of the Company situated at 2<sup>nd</sup> Floor, Block-J, Safal Mondeal Retail Park, Nr. Iscon Mall, Nr Rajpathclub, S.G Highway, Bodakdev, Ahmedabad, Gujarat, India - 380 054 which commenced at 05:00 P.M. and concluded at 09:40 P.M. inter-alia, has considered and approved:

1. Standalone Unaudited Financial Results of the Company for the Half Year ended on 30<sup>th</sup> September, 2025 along with Limited Review Report.
2. Consolidated Unaudited Financial Results of the Company for the Half Year ended on 30<sup>th</sup> September, 2025 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You.

**For, Kody Technolab Limited**

**Manav Patel**  
**Managing Director**  
**DIN: 07409757**

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

Work Address: Unit no. G01, ground floor, BIFC, building no. 14-A, block 14, zone-01, GIFT SEZ, Gandhinagar – 382355

Email: [info@kodytechnolab.com](mailto:info@kodytechnolab.com) | Contact No: +919377229944 | Website: [www.kodytechnolab.com](http://www.kodytechnolab.com)

CIN: L72900GJ2017PLC097244

**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 ACCOUNTANT**

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

**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 30<sup>th</sup> September 2025.**

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, 2025 (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.

For  
**Khandhar & Associates**  
**Chartered Accountants**  
**FRN: 118940W**

  
**Vipul B. Khandhar**  
**Partner**

**Membership No.:105986**  
**UDIN: 25105986BBIKDV6208**  
**Date: 14/11/2025**





# KODY TECHNO LAB LIMITED

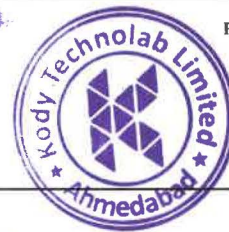
## Statement of Unaudited Financial Results for the Half Year ended on September 30, 2025

					(Amount in Lakhs)
	Particulars	Half Year ended on 30/09/2025	Half Year ended on 31/03/2025	Half Year ended on 30/09/2024	Year to date figures for the year ended 31/03/2025
		Unaudited	Audited	Unaudited	Audited
	<b>INCOME FROM OPERATIONS</b>				
I	Revenue from Operations	3,320.90	3,177.95	3,999.23	7,177.18
II	Other Income	28.17	95.50	29.63	125.13
III	<b>Total Revenue (I+II)</b>	<b>3,349.07</b>	<b>3,273.46</b>	<b>4,028.86</b>	<b>7,302.32</b>
IV	<b>EXPENSES</b>				
	Cost of Material Consumed				
	Purchase of Stock in Trade	877.93	1,630.36	1,562.45	3,192.81
	Change in Inventories of Finished Goods, Work-in-progress & Stock in Trade	444.80	(339.15)	(301.18)	(640.33)
	Employee Benefit Expenses	431.80	233.45	454.09	687.54
	Finance Cost	39.10	52.86	20.84	73.70
	Depreciation & Amortization Expense	111.36	105.80	34.91	140.71
	Other Expenses	552.65	556.84	887.84	1,444.68
	<b>Total expenses (IV)</b>	<b>2,457.64</b>	<b>2,240.16</b>	<b>2,658.95</b>	<b>4,899.11</b>
V	<b>Profit before Exceptional &amp; Extraordinary Items and tax (III-IV)</b>	<b>891.43</b>	<b>1,033.30</b>	<b>1,369.91</b>	<b>2,403.21</b>
VI	Exceptional Items				
VII	<b>Profit before Extraordinary Items and tax (V-VI)</b>	<b>891.43</b>	<b>1,033.30</b>	<b>1,369.91</b>	<b>2,403.21</b>
VIII	Prior Period Items				
IX	<b>Profit before tax (VII-VIII)</b>	<b>891.43</b>	<b>1,033.30</b>	<b>1,369.91</b>	<b>2,403.21</b>
X	<b>Tax Expenses</b>				
	1 Current Tax	223.84	251.60	350.00	601.79
	2 Deferred Tax	2.04	39.80	(0.62)	39.18
	3 Tax Related to Earlier Years				
	<b>Total Tax Expenses (X)</b>	<b>225.87</b>	<b>291.40</b>	<b>349.38</b>	<b>640.97</b>
XI	<b>Profit/(Loss) for the period from continuing operations (IX-X)</b>	<b>665.56</b>	<b>741.90</b>	<b>1,020.53</b>	<b>1,762.24</b>
XII	Profit/(Loss) from discontinuing operation				
XIII	Tax Expenses of discontinuing operations				
XIV	<b>Profit/(Loss) from discontinuing operation after tax (XII-XIII)</b>				
XV	<b>Profit/(Loss) for the Period (XI+XIV)</b>				
XVI	<b>Paid up Equity Share Capital</b>	<b>1,274.76</b>	<b>1,274.76</b>	<b>637.38</b>	<b>1,274.76</b>
XVII	<b>Reserves &amp; Surplus</b>				
XVIII	Earnings per equity share				
	(1) Basic	5.22	5.82	16.01	13.82
	(2) Diluted	4.71	5.25	14.42	12.46

### Notes:-

- 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 14th November, 2025.
- 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 opinion on these Results.
- Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.
- 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.
- 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.

Place : Ahmedabad  
Date : 14th November , 2025



For Kody Technolab Limited

M.S. Patel

Manav Patel  
Managing Director  
DIN : 07409757

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

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CIN: L72900GJ2017PLC097244



# KODY TECHNO LAB LIMITED

Standalone Statement of Assets & Liabilities as on September 30, 2025

(Amount in Lakhs)

Particulars		As on 30th September 2025	As on 31st March 2025
		Unaudited	Audited
I.	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' funds</b>		
	Share capital	1,274.76	1,274.76
	Reserves and surplus	4,858.55	4,192.96
	Share warrant Application	3,193.00	2,443.00
		<b>9,326.31</b>	<b>7,910.72</b>
2	<b>Non-current liabilities</b>		
	Long Term Borrowings		
	Deferred Tax Liabilities (Net)	7.39	5.36
	Other Long Term Liabilities		
	Long Term Provision		
		<b>7.39</b>	<b>5.36</b>
3	<b>Current liabilities</b>		
	Short Term Borrowings	342.02	1,306.00
	Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	206.17	111.85
	(ii) Total outstanding dues of creditors other than micro enterprises and small	783.02	737.28
	Other Trade Payable	139.84	150.96
	Other Current Liabilities	2,092.02	877.02
	Short Term Provisions	79.75	74.92
		<b>3,642.82</b>	<b>3,258.03</b>
	<b>TOTAL</b>	<b>12,976.52</b>	<b>11,174.11</b>
II.	<b>ASSETS</b>		
	<b>Non-current assets</b>		
	<b>Property Plant &amp; Equipments</b>		
1	<b>Fixed assets</b>		
	(i) Tangible Assets	1,268.55	655.31
	(ii) Intangible Assets	0.08	337.02
	(iii) Capital Work in Progress	565.77	507.10
	Non Current Investments	2,836.84	2,827.12
	Long Term Loans & Advances (Including FD against Short term borrowings)	1,014.04	1,967.38
	Other Non Current Assets		
		<b>5,685.27</b>	<b>6,293.93</b>
2	<b>Current assets</b>		
	Current Investments		
	Inventories	221.89	666.69
	Trade Receivables	6,208.09	3,478.39
	Cash and cash equivalents	9.23	418.96
	Short Term Loans & Advances	710.51	195.76
	Other Current Assets	141.53	120.38
		<b>7,291.25</b>	<b>4,880.18</b>
	<b>TOTAL</b>	<b>12,976.52</b>	<b>11,174.11</b>

For Kody Technolab Limited



m.s.patel

Place : Ahmedabad  
Date : 14th November , 2025

Manav Patel  
Managing Director  
DIN : 07409757

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

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CIN: L72900GJ2017PLC097244





# KODY TECHNO LAB LIMITED

## Standalone Statement of Cash Flows for the half year ended on September 30, 2025

(Amount in Lakhs)

Particulars	For the half Year Ended on 30.09.2025	For the half Year Ended on 30.09.2024
<b>Cash flows from operating activities</b>		
<b>Profit before taxation</b>	<b>891.44</b>	<b>1,369.91</b>
<b>Adjustments for:</b>		
Depreciation & Amortization Expenses	111.36	34.91
Sundry Credit Balances Write Back		(21.51)
Interest Expense		(5.98)
Writtenoff of TDS Receivable		20.84
Finance Cost	(34.60)	
<b>Working capital changes:</b>		
(Increase) / Decrease in Trade Receivables	(2,729.70)	(925.90)
(Increase) / Decrease in Short Term Loans & Advances	(514.75)	(647.57)
(Increase) / Decrease in Other Non Current Liabilities		4.21
(Increase) / Decrease in Other Current Assets	(21.17)	
(Increase) / Decrease in Inventories	444.80	(301.18)
Increase / (Decrease) in Trade Payables	128.95	121.68
(Increase) / Decrease in Long term Loans and Advances (Including FD against Short term borrowings)	953.34	(2,028.00)
Increase / (Decrease) in Short term Provisions	4.83	471.94
Increase / (Decrease) in Other Current Liabilities	991.17	48.45
<b>Cash generated from operations</b>	<b>225.66</b>	<b>(1,858.20)</b>
Payment/Adjustmen on Account of Tax Expenses	-	(349.62)
<b>Net cash from operating activities</b>	<b>225.66</b>	<b>(2,207.82)</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(446.31)	(177.52)
Investment income	(9.71)	21.51
Proceeds/(Payment) for Long Term Loans & Advances		
(Increase)/Decrease in Other Non Current Assets		(0.62)
Increase in Non Current Investments		(1,000.00)
<b>Net cash used in investing activities</b>	<b>(456.02)</b>	<b>(1,156.63)</b>
<b>Cash flows from financing activities</b>		
Proceeds/ (Repayment) of Short term Borrowings	(963.98)	1,070.00
Proceeds/ (Repayment) of Long term Borrowings		(66.02)
Proceeds from Share Capital		
Proceeds from Securities Premium		
Share warrant Application	750.00	2,436.00
Payment of Finance cost	34.60	(20.84)
<b>Net cash used in financing activities</b>	<b>(179.38)</b>	<b>3,419.14</b>
<b>Net increase in cash and cash equivalents</b>	<b>(409.74)</b>	<b>54.69</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>418.97</b>	<b>813.59</b>
<b>Cash and cash equivalents at end of period</b>	<b>9.23</b>	<b>868.28</b>

Place : Ahmedabad  
Date : 14th November , 2025



*m.s.patel*  
**Manav Patel**  
Managing Director  
DIN : 07409757

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

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**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,

Opp. Chhadawad Police Chowky,  
Ambwadi, Ahmedabad - 380006.

**Email id : vipul.khandhar@gmail.com**

**Phone (o): 26469500, 26469600**

### **Limited Review Report on Unaudited Consolidated Financial Results for the half year Ended on 30 September 2025**

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 2024 (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

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. 1.11 crore, for the half year ended 30 September 2025, 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.

7. The comparative financial results of the Group for the corresponding half year ended 30 September 2025 were reviewed by the then Statutory Auditors of the Parent, who had expressed an unmodified conclusion on those consolidated financial results on 14 November 2025. Our conclusion on the Statement is not modified in respect of this matter.

Yours Faithfully,  
For, Khandhar & Associates,  
Chartered Accountants

Place: Ahmedabad

Date: 14.11.2025

  
(Vipul B. Khandhar)  
Partner

M.NO. 105986

F.R.NO. 118940W.

Udin:- 25105986BBIKDW7728

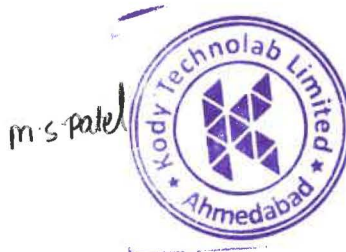




## KODY TECHNO LAB LIMITED

### Statement of Unaudited Consolidated Financial Results for the Half Year ended on September 30, 2025

(Amount in Lakhs)					
	Particulars	Half Year ended on 30/09/2025	Half Year ended on 31/03/2025	Half Year ended on 30/09/2024	Year to date figures for the year ended 31/03/2025
		Unaudited	Audited	Unaudited	Audited
	<b>INCOME FROM OPERATIONS</b>				
I	Revenue from Operations	3,167.82	3,177.95		7,177.18
II	Other Income	28.27	95.50		125.13
III	<b>Total Revenue (I+II)</b>	<b>3,196.09</b>	<b>3,273.45</b>		<b>7,302.32</b>
IV	<b>EXPENSES</b>				
	Cost of Material Consumed				
	Purchase of Stock in Trade	729.93	1,630.36		3,192.81
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	430.25	(339.15)		(640.33)
	Employee Benefit Expenses	484.54	233.45		687.54
	Finance Cost	39.16	52.86		73.70
	Depreciation & Amortization Expense	124.23	105.80		140.71
	Other Expenses	602.95	556.84		1,444.68
	<b>Total expenses (IV)</b>	<b>2,411.06</b>	<b>2,240.16</b>		<b>4,899.11</b>
V	<b>Profit before Exceptional &amp; Extraordinary Items and tax (III-IV)</b>	<b>785.03</b>	<b>1,033.29</b>		<b>2,403.21</b>
VI	Exceptional Items				
VII	<b>Profit before Extraordinary Items and tax (V-VI)</b>	<b>785.03</b>	<b>1,033.29</b>		<b>2,403.21</b>
VIII	Prior Period Items				
IX	<b>Profit before tax (VII-VIII)</b>	<b>785.03</b>	<b>1,033.29</b>		<b>2,403.21</b>
	<b>Profit/ Loss Belongs to Parent Company</b>	<b>800.74</b>	<b>1,033.29</b>		<b>2,403.21</b>
	<b>Profit/ Loss Belongs to Minority Interest</b>	<b>(15.71)</b>			
	<b>Profit before tax</b>	<b>785.03</b>	<b>1,033.29</b>	-	<b>2,403.21</b>
X	<b>Profit/Loss from associate or joint venture</b>	<b>(111.58)</b>			
	<b>Tax Expenses</b>				
	1 Current Tax	223.83	251.60		601.79
	2 Deferred Tax	1.73	39.80		39.18
	3 Tax Related to Earlier Years				
	<b>Total Tax Expenses (X)</b>	<b>225.56</b>	<b>291.40</b>	-	<b>640.97</b>
XI	<b>Profit/(Loss) for the period from continuing operations (IX-X)</b>	<b>447.89</b>	<b>741.89</b>	-	<b>1,762.24</b>
XII	Profit/(Loss) from discontinuing operation				
XIII	Tax Expenses of discontinuing operations				
XIV	<b>Profit/(Loss) from discontinuing operation after tax (XII-XIII)</b>				
XV	<b>Profit(Loss) for the Period (XI+XIV)</b>	<b>447.89</b>	<b>741.89</b>	-	<b>1,762.24</b>
XVI	<b>Paid up Equity Share Capital</b>	<b>1,274.76</b>	<b>1,274.76</b>		<b>1,274.76</b>
XVII	<b>Reserves &amp; Surplus</b>				
XVIII	<b>Earnings per equity share</b>				
	(1) Basic	3.51	5.82		13.82
	(2) Diluted	3.17	5.25		12.46



**Registered Office Address:** 2<sup>nd</sup> Floor ,Block-J, Safal Mondeal Retail Park, Nr. iscon Mall, Nr. Rajpathclub, S.G.Highway, Bodakdev, Ahmedabad, Gujarat - 380054

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**CIN:** L72900GJ2017PLC097244



## Notes

## 1. Segment Reporting

Interim consolidated segment reporting financial		Amt(in lacs)	Amt(in lacs)
SR no.	PARTICULAR	Half year ended 30-Sep-25	Year ended 31-Mar-25
1	Segment revenue		
	(A) SEZ UNITS	-	
	(B) DOMESTIC UNIT	3,167.82	7177.18
	Total	3,167.82	7177.18
	Intersegment revenue	-	
	Revenue from Operation	3,167.82	7177.18
2	Segment result (PBT)		
	(A) SEZ UNITS	-19.01	
	(B) DOMESTIC UNIT	808.53	2,351.77
	Total		
	Less: Finance cost	39.16	73.70
	Add other income	28.27	125.13
	Total profit before tax	778.63	2,403.21
3	Segment Asset		
	(A) SEZ UNITS	603.71	
	(B) DOMESTIC UNIT	1,370.47	11168.74
	Total	1,974.18	11168.74
4	Segment liability		
	(A) SEZ UNITS	8.81	
	(B) DOMESTIC UNIT	2,664.67	3258.03
	Total	2,673.48	3258.03

2. 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 14th November, 2025.

3. 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 opinion on these Results.

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

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.

For Kody Technolab Limited



m s. Patel

Manav Patel

Managing Director

DIN : 07409757

Place : Ahmedabad

Date : 14th November , 2025



# KODY TECHNO LAB LIMITED

Consolidated Statement of Assets & Liabilities as on September 30, 2025

(Amount in Lakhs)

Particulars		As on 30th September 2025	As on 31st March 2025
		Unaudited	Audited
I.	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' funds</b>		
	Share capital	1,274.76	1,274.76
	Reserves and surplus	5,917.53	4,192.96
	Minority interest	197.84	
	Share warrant Application	3,193.00	2,443.00
		<b>10,583.13</b>	<b>7,910.72</b>
2	<b>Non-current liabilities</b>		
	Long Term Borrowings		
	Deferred Tax Liabilities (Net)	7.09	5.36
	Other Long Term Liabilities		
	Long Term Provision		
		<b>7.09</b>	<b>5.36</b>
3	<b>Current liabilities</b>		
	Short Term Borrowings	342.02	1,306.00
	Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	207.01	111.85
	(ii) Total outstanding dues of creditors other than micro enterprises and small	783.02	737.28
	Other Trade Payable	139.84	152.25
	Other Current Liabilities	1,113.09	880.38
	Short Term Provisions	83.01	79.60
		<b>2,668.00</b>	<b>3,267.36</b>
	<b>TOTAL</b>	<b>13,258.21</b>	<b>11,183.44</b>
II.	<b>ASSETS</b>		
	<b>Non-current assets</b>		
	<b>Property Plant &amp; Equipments</b>		
1	<b>Fixed assets</b>		
	(i) Tangible Assets	1,414.73	655.31
	(ii) Intangible Assets	0.08	337.02
	(iii) Capital Work in Progress	565.77	507.10
	Non Current Investments	2,835.84	2,826.12
	Long Term Loans & Advances (Including FD against Short term borrowings)	1,014.04	1,958.04
	Deferred Tax Assets		
	Other Non Current Assets		
		<b>5,830.45</b>	<b>6,283.59</b>
2	<b>Current assets</b>		
	Current Investments		
	Inventories	225.39	666.69
	Trade Receivables	6,208.21	3,478.39
	Cash and cash equivalents	10.64	419.77
	Short Term Loans & Advances	712.42	195.76
	Other Current Assets	271.09	139.24
		<b>7,427.76</b>	<b>4,899.85</b>
	<b>TOTAL</b>	<b>13,258.21</b>	<b>11,183.44</b>

For Kody Technolab Limited

Place : Ahmedabad  
Date : 14th November , 2025



*m.s.patel*  
Manav Patel  
Managing Director  
DIN : 07409757

Registered Office Address: 2<sup>nd</sup> Floor ,Block-J, Safal Mondeal Resal Club, Nr. Iscon Mall, Nr. Rajpathclub, S.G.Highway, Bodakdev, Ahmedabad, Gujarat - 380054

Work Address: Unit no. G01, ground floor, BIFC, building no. 14-A, block 14, zone-01, GIFT SEZ, Gandhinagar - 382355

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CIN: L72900GJ2017PLC097244



## KODY TECHNO LAB LIMITED

Consolidated Statement of Cash Flows for the half year ended on September 30, 2025

(Amount in Lakhs)

Particulars	For the half Year Ended on	For the half Year Ended on
	30.09.2025	30.09.2024
<b>Cash flows from operating activities</b>		
Profit before taxation	673.45	
Adjustments for:		
Depreciation & Amortization Expenses	124.23	
Sundry Credit Balances Write Back		
Finance Cost	(34.60)	
Writtenoff of TDS Receivable		
Operating profit before working capital adjustment	763.09	
<b>Working capital changes:</b>		
(Increase) / Decrease in Trade Receivables	(2,729.83)	
(Increase) / Decrease in Short Term Loans & Advances	(516.66)	
(Increase) / Decrease in Other Non Current Liabilities		
(Increase) / Decrease in Other Current Assets	(150.74)	
(Increase) / Decrease in Inventories	441.30	
Increase / (Decrease) in Trade Payables	129.79	
(Increase) / Decrease in Long term Loans and Advances (Including FD against Short term borrowings)	953.34	
Increase / (Decrease) in Short term Provisions	8.10	
Increase / (Decrease) in Other Current Liabilities	12.24	
<b>Cash generated from operations</b>	<b>(1,089.38)</b>	
Payment/Adjustmen on Account of Tax Expenses		
<b>Net cash from operating activities</b>	<b>(1,089.38)</b>	
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(605.37)	
Investment income		
Proceeds/(Payment) for Long Term Loans & Advances		
(Increase)/Decrease in Other Non Current Assets		
Increase in Non Current Investments	(8.71)	
<b>Net cash used in investing activities</b>	<b>(614.09)</b>	
<b>Cash flows from financing activities</b>		
Proceeds/ (Repayment) of Short term Borrowings	(963.98)	
Proceeds/ (Repayment) of Long term Borrowings		
Proceeds from Share Capital	213.55	
Proceeds from Securities Premium	1,260.97	
Share warrant Application	750.00	
Payment of Finance cost	34.60	
<b>Net cash used in financing activities</b>	<b>1,295.14</b>	
<b>Net increase in cash and cash equivalents</b>	<b>(408.33)</b>	
<b>Cash and cash equivalents at beginning of period</b>	<b>418.97</b>	
<b>Cash and cash equivalents at end of period</b>	<b>10.64</b>	

For Kody Technolab Limited



*m.s. Patel*

Manav Patel  
Managing Director  
DIN : 07409757

Place : Ahmedabad  
Date : 14th November, 2025

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

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