Date: November 04, 2026

To
The Manager- Listing
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai-400051

SYMBOL: ADDICTIVE
ISIN: INE0RDH01021

Subject: Statement of Deviation(s) or Variation(s) under Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR") for Addictive Learning Technology Limited (the "Company")

Dear Sir/Madam,

Pursuant to Regulation 32 of the SEBI LODR, please find enclosed the Certificate received from Statutory auditors with respect to Statement of Deviation(s) or Variation(s) in the utilization of funds for the half year ended on September 30, 2026, duly noted by the Audit Committee at its meeting held on November 04, 2026.

Thanking You,

For **Addictive Learning Technology Limited**

Koma l Shah
Digitally signed by Komal Shah
Date: 2026.11.04 22:39:56 +05'30'

Komal Shah
Company Secretary and Compliance Officer

Encl.: As above

K R A & CO.
Chartered Accountants
011 - 47082855
Fax: 011 - 47082855
H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi -110034

To
The Manager – Listing
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (East)
Mumbai – 400051

Subject: Certificate on Utilisation of IPO Proceeds

Dear Sir/Madam,

We, KRA & Co., Chartered Accountants (Firm Registration No. 0020266N), are the Statutory Auditors of Addictive Learning Technology Limited ("the Company").

Based on the information and explanations furnished to us and on examination of the books of account and other relevant records of the Company, we certify that the amounts utilised out of the proceeds raised through the fresh issue of equity shares have been accurately extracted from the books and records of the Company.

The details of utilisation of issue proceeds for the half year ended September 30, 2026, are as under:

Disclosure for Utilisation of Issue Proceeds of Addictive Learning Technology Limited

(Amount in ₹ Lakhs)

S. No.	Objects as disclosed in the Offer Document	Amount disclosed in the Offer Document	Amount approved for reallocation by shareholders	Actual Utilised Amount up to September 30, 2026	Unutilised Amount as at September 30, 2026	Remarks*
1	Unidentified Acquisition (India & Abroad)	500.00	(500.00)	–	–	The unutilised amount originally earmarked for this object has been reallocated towards Working Capital Requirements pursuant to the resolution passed by the shareholders at their meeting held on September 28, 2026.

2	Identified Acquisition	300.00	–	100.00	200.00	The balance amount of ₹200.00 Lakhs remains unutilised as at September 30, 2026. The shareholders have approved an extension of time for utilisation of this amount up to Financial Year 2027-28 by a resolution passed at their meeting held on September 28, 2026.
3	Investment in Technology	800.00	–	800.00	–	The entire amount allocated towards this object has been utilised.
4	Development of New Courses	500.00	–	500.00	–	The entire amount allocated towards this object has been utilised.
5	Branding & Marketing Expenses	1,000.00	–	1,000.00	–	The entire amount allocated towards this object has been utilised.
6	Working Capital Requirements	800.00	521.32	800.00	521.32	An amount of ₹521.32 Lakhs has been reallocated towards this object from the unutilised proceeds originally earmarked for Unidentified Acquisition and Issue Expenses, pursuant to the resolution passed by the shareholders at their meeting held on September 28, 2026.
7	General Corporate Purposes	859.43	–	859.43	–	The entire amount allocated towards this object has been utilised.
8	Issue Expenses	1,032.37	(21.32)	1,011.05	–	The unutilised amount of ₹21.32 Lakhs originally earmarked for Issue Expenses has been reallocated towards Working Capital Requirements pursuant to the resolution passed by the shareholders at their meeting held on September 28, 2026.
Total		**5,791.80**	**–**	**5,070.48**	**721.32**	

The remarks stated above have been reproduced based on explanations and representations provided by the Management. Our certification is restricted to the amounts utilised and unutilised as per the books of account and records examined by us.

This certificate is issued solely for submission to the National Stock Exchange of India Limited and should not be used for any other purpose without our prior written consent.

For KRA & Co.
Chartered Accountants
Firm Registration No. 0020266N

GUNJAN ARORA Digitally signed by GUNJAN ARORA

CA Gunjan Arora
Partner
Membership No. 529042

Place: New Delhi
Date: 04-11-2026

UDIN: 26529042IRTJCX6422