



ADDICTIVE LEARNING TECHNOLOGY LIMITED
(Formerly Addictive Learning Technology Private Limited)

(CIN: L74110HR2017PLC118029)

Registered office: Space Creators Heights, 3rd Floor, Landmark Cyber Park, Golf Course Extension,
Section 67, DLF Qe, Gurgaon, Haryana 122002, India
Ph. No.: 01243531246, E-mail: compliance@lawsikho.in

Date: 14th November, 2024

To,
The Manager- Listing
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai-400 051

SYMBOL: LAWSIKHO

ISIN: INE0RDH01021

Subject: Outcome of meeting of the board of directors of Addictive Learning Technology Limited held on Thursday, 14th November 2024

Dear Sir/Madam,

In furtherance to our intimation dated 8th November 2024 and pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the board of directors of the Company, at its meeting held today i.e., 14th November 2024, has, inter alia considered and approved the Unaudited standalone and consolidated financial results for the half year ended September 30, 2024 and have taken note of the Limited Review Report as issued by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 07:30 PM. and concluded at 09:15 PM.

We request you to kindly take note of the same.

Thanking You,
For **Addictive Learning Technology Limited**

Komal Shah
Company Secretary and Compliance Officer



Addictive Learning Technology Limited
(Formerly known as Addictive Learning Technology Private Limited)

CIN:L74110HR2017PLC118029

Regd. Office : Space Creators Heights, 3rd floor, Landmark Cyber Park, Golf Course Extension, Sector 67, Gurgaon, Haryana
122102, DLF QE, Gurgaon, Dlf Qe, Haryana, India, 122002

Statement of Un-Audited Financial Results for the Half Year and Year ended September 30, 2024

All amounts in Rupees Lakhs (unless otherwise stated)

Sr. No.	Particulars	STANDALONE			
		Half Year Ended		Year Ended	
		30-09-2024 (Unaudited)	31-03-2024 (Unaudited)	30-09-2023 (Unaudited)	31-03-2024 (Audited)
	Income from operations				
I	a. Revenue from Operations	4088.25	3298.36	3097.41	6395.77
II	b. Other Income	148.03	0.14	0.00	0.14
III	Total Revenue (I+II)	4236.28	3298.50	3097.41	6395.91
	Expenses				
	a. Cost of Services	511.91	482.97	774.79	1257.76
	b. Employee Benefits Expenses	497.87	566.83	186.48	753.32
	c. Depreciation and Amortisation Expenses	277.47	225.72	50.84	276.56
	d. Finance Costs	-	-	-	-
	e. Other Expenses	2135.53	1561.22	1567.94	3129.16
	Total Expenses	3422.78	2836.75	2580.05	5416.80
V	Profit before exceptional and extraordinary items and tax (III-IV)	813.50	461.75	517.36	979.11
VI	Exceptional item				
VII	Profit before extraordinary items and tax (V-VI)	813.50	461.75	517.36	979.11
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII-VIII)	813.50	461.75	517.36	979.11
X	Tax expense				
	a. Current Tax	203.88	98.20	160.81	259.01
	b. Deferred Tax	23.20	84.55	(17.67)	66.88
XI	Profit (Loss) for the period from continuing operations (IX-X)	586.41	279.00	374.22	653.22
XII	Profit (Loss) from discontinuing operations	-	-	-	-
XIII	Tax expense from discontinuing operations	-	-	-	-
XIV	Profit (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV	Profit (Loss) for the period (XI+XIV)	586.41	279.00	374.22	653.22
XVI	Add: share of profit / (loss) of associate	N.A	N.A	N.A	N.A
XVII	Less: Minority interest	N.A	N.A	N.A	N.A
XVIII	Profit (Loss) for the period after share of profit / (loss) of associate and Minority interest (XV+XVI-XVII)	586.41	279.00	374.22	653.22
XIX	Paid up share capital - Equity share capital (Face value Rs. 10/- per share) (PY Face value is Rs.1)	1590.97	1590.97	553.92	1590.97
XX	Earnings Per Share (Face value of Rs. 10/- each)				
	Basic (in Rs.) (non annualised)	4.84	2.30	3.40	5.39
	Diluted (in Rs.) (non annualised)	4.84	2.30	3.37	5.39
	Basic (in Rs.) (annualised)	9.69	4.61	6.81	5.39
	Diluted (in Rs.) (annualised)	9.69	4.61	6.75	5.39

Statement of Assets And Liabilities

All amounts in Rupees Lakhs (unless otherwise stated)

		STANDALONE	
Particulars		30-09-2024	31-03-2024
		(Unaudited)	(Audited)
I	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital	1590.97	1590.97
	(b) Reserves and surplus	5761.39	5174.97
(2)	Non-current liabilities		
	(a) Deferred tax liabilities (Net)	82.33	59.13
	(b) Other Long term liabilities		-
	(c) Long-term provisions	31.84	29.75
(3)	Current liabilities		
	(a) Short-term borrowings		-
	(b) Trade Payables		
	(i) Total Outstanding dues of Micro and Small Enterprises		5.40
	(ii) Total Outstanding dues other than Micro and Small Enterprises	118.59	93.23
	(c) Other current liabilities	665.13	630.99
	(d) Short-term provisions	122.15	277.78
	TOTAL	8372.40	7862.23
II	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment and Intangible assets		
	(i) Tangible assets	15.01	19.28
	(ii) Intangible assets	2959.35	1897.94
	(b) Non-current investments	4765.16	760.95
	(c) Deferred tax assets (net)		-
(2)	Current assets		
	(a) Trade receivables	34.02	47.21
	(b) Cash and cash equivalents	397.98	4950.80
	(c) Short-term loans and advances	-	3.22
	(d) Other current assets	200.88	182.83
	TOTAL	8372.40	7862.23

Statement of Cash Flow			
All amounts in Rupees Lakhs (unless otherwise stated)			
	Particulars	STANDALONE	
		30-09-2024	30-09-2023
		(Unaudited)	(Unaudited)
A	Cash flow from operating activities		
	Profit before tax	813.50	517.36
	Adjustment to reconcile profit before tax to net cash flows		
	Depreciation / amortization expenses	277.47	4.17
	Interest income	(131.69)	
	Interest on loan		
	Operating profit before working capital changes	959.28	521.54
	Movements in working capital :		
	(Increase) / decrease in trade receivables	13.19	(39.29)
	(Increase) / decrease in other current assets	(18.05)	(234.04)
	(Increase) / decrease in Short-term loans and advances	3.22	(7.88)
	Increase / (decrease) in trade payables	19.96	187.10
	Increase / (decrease) in other current liabilities	34.14	(70.64)
	Increase / (decrease) in long term provisions	2.09	
	Increase / (decrease) in short term provisions	(155.63)	162.36
Net cash flow (used in) operations	858.20	519.14	
Less: Direct taxes paid Including Advance taxes	(203.88)	(160.81)	
Net cash flow (used in) operating activities (A)	654.31	358.33	
B	Cash flows from investing activities		
	Purchase of Investments	(4004.21)	-
	Purchase of fixed assets	(1334.61)	(7.79)
	Interest received	131.69	
	Net cash flow (used in)/ generated from investing activities (B)	(5207.13)	(7.79)
C	Cash flows from financing activities		
	Other Non- Current Liabilities	-	
	Proceeds from Share Issued	-	208.50
	IPO Expenses Paid	-	
	Proceeds/ (repayments) from/ of borrowings	-	(15.73)
	Interest paid on loan	-	
	Net cash flow from/ (used in) in financing activities (C)	-	192.78
	Net increase/(decrease) in cash and cash equivalents (A + B + C)	(4552.82)	543.32
Cash and cash equivalents at the beginning of the year	4950.80	170.80	
Cash and cash equivalents at the end of the year	397.98	714.12	

Notes:

- 1 The above figures for the unaudited half-year ended March 31, 2024, have been derived from the audited financial statements for the year ended March 31, 2024, adjusted for the unaudited figures for the half-year ended September 30, 2023
- 2 The above financial results for the half year ended September 30, 2024 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on 14th November 2024. The statutory auditor have expressed an unmodified opinion on the aforesaid results.
- 3 Based on guiding principles given in AS-17 "Segment Reporting", the business segment has been considered as the primary segment and the geographic segment has been considered as the secondary segment.

The Company has two geographic segments; domestic and export. Revenue from the geographic segment, based on location of customers is as follows:

Particular	STANDALONE			
	Half Year Ended		Year Ended	
	30-09-2024	31-03-2024	30-09-2023	31-03-2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Domestic	4385.10	3462.37	3074.83	6549.35
Export	2.14	19.66	22.58	30.10

The Company does not hold any fixed assets outside India. Hence, no disclosure has been made for segment assets.

- 4 The company has received gross proceeds from fresh issue of equity shares amounting to Rs. 5791.80 Lakhs. The utilization of the net proceeds is summarized as below:-

Particular	Gross Proceeds	Proposed utilisation as per Prospectus	Utilisation upto 30-09-24	Unutilised amount as at 31-3-24
Unidentified Acquisition (In India & Abroad)		500.00	-	500.00
Identified Acquisition		300.00	100.00	200.00
Investment in Technology		800.00	-	800.00
Development of new courses		500.00	150.00	350.00
Branding & Marketing Expenses		1000.00	158.00	842.00
Working Capital Requirement		800.00	101.00	699.00
General Corporate Purposes		859.43	100.00	759.43
Issue Expenses		1032.37	1011.05	21.32
Total	5791.80	5791.80	1620.05	4171.75

- 5 The Financial Result for the year ended September 30, 2024 have been prepared in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 6 Figures of the previous year/period have been regrouped/ rearranged wherever considered necessary.

For & on Behalf of the Company
Addictive Learning Technology Limited

RAMANUJ
MUKHERJEE

Ramanuj Mukherjee
Managing Director
DIN: 05017261

Digitally signed by RAMANUJ MUKHERJEE
Date: 2024.11.14 20:50:27 +05'30'





H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi -110034

Independent Auditor's Review Report on Standalone Unaudited Half-Yearly Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Addictive Learning Technology Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of **Addictive Learning Technology Limited** ("the Company") for the half year ended September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulation").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34") prescribed under section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 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 Standard 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.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)



Gunjan Arora
Partner
Membership No.: 529042
UDIN: 24529042BKANCL5816
Place: New Delhi
Date: 14-11-2024



Addictive Learning Technology Limited
(Formerly known as Addictive Learning Technology Private Limited)
CIN:L74110HR2017PLC118029

**Regd. Office : Space Creattors Heights, 3rd floor, Landmark Cyber Park, Golf Course Extension, Sector 67, Gurgaon,
Haryana 122102, DLF QE, Gurgaon, Dlf Qe, Haryana, India, 122002**

Statement of Un-Audited Financial Results for the Half Year and Year ended September 30, 2024

All amounts in Rupees Lakhs (unless otherwise stated)

Sr. No.	Particulars	CONSOLIDATED			
		Half Year Ended			Year Ended
		30-09-2024 (Unaudited)	31-03-2024 (Unaudited)	30-09-2023 (Unaudited)	31-03-2024 (Audited)
	Income from operations				
I	a. Revenue from Operations	4387.25	3482.03	3097.41	6579.44
II	b. Other Income	148.03	4.11	0.00	4.11
III	Total Revenue (I+II)	4535.27	3486.14	3097.41	6583.55
IV	Expenses				
	a. Cost of Services	511.91	482.97	774.79	1257.76
	b. Employee Benefits Expenses	497.95	567.65	186.48	754.14
	c. Depreciation and Amortisation Expenses	277.47	225.72	50.84	276.56
	d. Finance Costs	-	-	-	-
	e. Other Expenses	2388.55	1680.26	1567.94	3248.20
	Total Expenses	3675.88	2956.61	2580.05	5536.66
V	Profit before exceptional and extraordinary items and tax (III-IV)	859.39	529.53	517.36	1046.89
VI	Exceptional item	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	859.39	529.53	517.36	1046.89
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII-VIII)	859.39	529.53	517.36	1046.89
X	Tax expense				
	a. Current Tax	203.88	98.20	160.81	259.01
	b. Deferred Tax	23.20	84.55	(17.67)	66.88
XI	Profit (Loss) for the period from continuing operations (IX-X)	632.31	346.78	374.22	721.00
XII	Profit (Loss) from discontinuing operations	-	-	-	-
XIII	Tax expense from discontinuing operations	-	-	-	-
XIV	Profit (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV	Profit (Loss) for the period (XI+XIV)	632.31	346.78	374.22	721.00
XVI	Add: share of profit / (loss) of associate	N.A	N.A	N.A	N.A
XVII	Less: Minority interest	-	-	-	-
XVIII	Profit (Loss) for the period after share of profit / (loss) of associate and Minority interest (XV+XVI-XVII)	632.31	346.78	374.22	721.00
XIX	Paid up share capital - Equity share capital (Face value Rs. 10/- per share) (PY Face value is Rs.1)	1590.97	1590.97	553.92	1590.97
XX	Earnings Per Share (Face value of Rs. 10/- each)				
	Basic (in Rs.) (non annualised)	5.22	2.86	3.40	5.95
	Diluted (in Rs.) (non annualised)	5.22	2.86	3.37	5.95
	Basic (in Rs.) (annualised)	10.44	5.73	6.81	5.95
	Diluted (in Rs.) (annualised)	10.44	5.73	6.75	5.95

Statement of Assets And Liabilities

All amounts in Rupees Lakhs (unless otherwise stated)

Particulars	CONSOLIDATED	CONSOLIDATED
	30-09-2024	31-03-2024
	(Unaudited)	(Audited)
I EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	1590.97	1590.97
(b) Reserves and surplus	5875.06	5242.75
		-
(2) Non-current liabilities		
(a) Deferred tax liabilities (Net)	82.33	59.13
(b) Other Long term liabilities		-
(c) Long-term provisions	31.84	29.75
		-
(3) Current liabilities		
(a) Short-term borrowings		-
(b) Trade Payables		-
(i) Total Outstanding dues of Micro and Small Enterprises		5.40
(ii) Total Outstanding dues other than Micro and Small Enterprises	118.59	93.23
(c) Other current liabilities	685.33	640.44
(d) Short-term provisions	122.75	278.38
TOTAL	8506.88	7940.05
II ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible assets		
(i) Tangible assets	15.01	19.28
(ii) Intangible assets	2959.35	1897.94
(iii) Goodwill	764.55	764.55
(b) Non-current investments	4004.21	-
(c) Deferred tax assets (net)		-
		-
(2) Current assets		
(a) Trade receivables	49.80	47.21
(b) Cash and cash equivalents	510.83	5023.86
(c) Short-term loans and advances	-	3.22
(d) Other current assets	203.13	184.00
TOTAL	8506.88	7940.06

Statement of Cash Flow

All amounts in Rupees Lakhs (unless otherwise stated)

	Particulars	CONSOLIDATED	
		30-09-2024	30-09-2023
		(Unaudited)	(Unaudited)
A	Cash flow from operating activities		
	Profit before tax	859.39	517.36
	Adjustment to reconcile profit before tax to net cash flows		
	Depreciation / amortization expenses	277.47	4.17
	Interest income	(131.69)	
	Foreign Exchange(Gain)/loss	-	
	Interest on loan		
	Operating profit before working capital changes	1005.18	521.54
	Movements in working capital :		
	(Increase) / decrease in trade receivables	(2.59)	(39.29)
	(Increase) / decrease in other current assets	(19.13)	(234.04)
	(Increase) / decrease in Short-term loans and advances	3.22	(7.88)
	Increase / (decrease) in trade payables	19.96	187.10
	Increase / (decrease) in other current liabilities	44.89	(70.64)
	Increase / (decrease) in long term provisions	2.09	-
	Increase / (decrease) in short term provisions	(155.63)	162.36
	Net cash flow (used in) operations	897.98	519.14
	Less: Direct taxes paid Including Advance taxes	(203.88)	(160.81)
	Net cash flow (used in) operating activities (A)	694.10	358.33
B	Cash flows from investing activities		
	Purchase of Invesments	(4004.21)	
	Goodwill on account of Consolidation of Subsidiary	-	
	Purchase of fixed assets	(1334.61)	(7.79)
	Interest received	131.69	
	Net cash flow (used in)/ generated from investing activities (B)	(5207.13)	(7.79)
C	Cash flows from financing activities		
	Other Non- Current Liabilities	-	
	Proceeds from Share Issued	-	208.50
	IPO Expenses Paid	-	
	Proceeds/ (repayments) from/ of borrowings	-	(15.73)
	Foreign Exchange Gain	-	
	Interest paid on loan	-	
	Net cash flow from/ (used in) in financing activities (C)	-	192.78
	Net increase/(decrease) in cash and cash equivalents (A + B + C)	(4513.03)	543.32
	Cash and cash equivalents at the beginning of the year	5023.86	170.80
	Cash and cash equivalents at the end of the year	510.83	714.12

Notes:

- 1 The above figures for the unaudited half-year ended March 31, 2024, have been derived from the audited financial statements for the year ended March 31, 2024, adjusted for the unaudited figures for the half-year ended September 30, 2023
- 2 The above financial results for the half year ended September 30, 2024 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on 14th November 2024. The statutory auditor have expressed an unmodified opinion on the aforesaid results.
- 3 The Consolidated Financial statements have been prepared in accordance with applicable Accounting Standards, based on the Financial Statements of the “Addictive Learning Technology Limited” (‘the Company’) and its subsidiaries i.e DATAISGOOD EDUTECH PRIVATE LIMITED.
- 4 The Consolidated financial results as given above have been prepared as per Accounting Standard–21 (Consolidated Financial Statements).
- 5 Based on guiding principles given in AS-17 “Segment Reporting”, the business segment has been considered as the primary segment and the geographic segment has been considered as the secondary segment.

The Company has two geographic segments; domestic and export. Revenue from the geographic segment, based on location of customers is as follows:

Particular	All amounts in Rupees Lakhs (unless otherwise stated)			
	Consolidated			
	Half Year Ended		Year Ended	
	30-09-2024 (Unaudited)	31-03-2024 (Unaudited)	30-09-2023 (Unaudited)	31-03-2024 (Audited)
Domestic	4385.10	3462.37	3074.83	6549.35
Export	2.14	19.66	22.58	30.10

The Company does not hold any fixed assets outside India. Hence, no disclosure has been made for segment assets.

- 6 The company has received gross proceeds from fresh issue of equity shares amounting to Rs. 5791.80 lakhs. The utilization of the net proceeds is summarized as below:-

Particular	Gross Proceeds	Proposed utilisation as per Prospectus	All amounts in Rupees Lakhs (unless otherwise stated)	
			Utilisation upto 30-09-24	Unutilised amount as at 30-09-24
Unidentified Acquisition (In India & Abroad)		500.00	-	500.00
Identified Acquisition		300.00	100.00	200.00
Investment in Technology		800.00	-	800.00
Development of new courses		500.00	150.00	350.00
Branding & Marketing Expenses		1000.00	158.00	842.00
Working Capital Requirement		800.00	101.00	699.00
General Corporate Purposes		859.43	100.00	759.43
Issue Expenses		1032.37	1011.05	21.32
Total	5791.80	5791.80	1620.05	4171.75

- 7 Figures of the previous year/period have been regrouped/ rearranged wherever considered necessary.

For & on Behalf of the Company
Addictive Learning Technology Limited

RAMANUJ MUKHERJEE
Digitally signed by
RAMANUJ MUKHERJEE
Date: 2024.11.14
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Ramanuj Mukherjee
Managing Director
DIN: 05017261



H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi -110034

Independent Auditor's Review Report on Consolidated Unaudited Half-Year Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Addictive Learning Technology Limited** (the Holding Company) and its subsidiary (the Holding Company and its subsidiary constitute "the Group") for the Half Year ended September 30, 2024 (the Statement), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulation).
2. This Statement which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34") prescribed under section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Un-Audited Financial Statement includes the results of the following entities:
 - a) DATAISGOOD EDUTECH PRIVATE LIMITED (Subsidiary)
 - b) DATAISGOOD LLC (Subsidiary)

5.

- A. The consolidated annual financial results include the audited financial results/financial information of one Subsidiary, whose financial results/financial information reflects total revenue is 299.41 Lacs, total net profit of Rs. 48.08 Lacs, for the period ended on that date, as considered in the consolidated annual financial results. This financial statement has not been audited, and we have received management reviewed financial statements and our opinion on the Statement, in so far as it relates to the amounts and disclosure included in respect of this subsidiary is based solely on the management reviewed financial statements.

Our opinion on the Statement is not modified in respect of the above matters.

6. Based on our review conducted and procedures performed as stated in paragraph 3 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 Accounting Standard 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.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)




Gunjan Arora
Partner
Membership No.: 529042
UDIN: 24529042BKANCM7282
Place: New Delhi
Date: 14-11-2024