SpectraA GROUP
FUTURE IS HERE

Date: 14-11-2026

To,
The Listing Department
National Stock Exchange of India Limited,
"Exchange Plaza" 5th Floor, Plot No. C-1, G Block,
Bandra Kurla Complex, Bandra (East), Mumbai – 400051

NSE Symbol: SPECTRAA

Subject: Outcome of Board Meeting

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), we hereby inform you that the Board of Directors of Spectraa Technology Solutions Limited, at its meeting held today i.e. 14th November, 2026, has inter alia considered and approved the following business:

1. The Audit Committee recommended, and the Board considered and approved, the **Un-Audited [Standalone and Consolidated] Financial Results, Statement of Assets and Liabilities and Cash Flow Statement** of the Company for the half year ended 30th September, 2026, along with the **Limited Review Report** of the Statutory Auditors thereon, together with the declaration under Regulation 33(2)(a) of SEBI LODR (the same is attached as **Annexure I**).

2. [Pursuant to Regulation 32(6) of SEBI LODR read with Regulation 262 of the SEBI (ICDR) Regulations, 2018, we are enclosing the **Monitoring Agency Report** for the half year ended 30th September, 2026 issued by Infomerics Ratings in respect of utilisation of proceeds of the IPO of the Company (the same is attached as **Annexure II**).]

The Meeting of the Board of Directors of the Company commenced at 01:30 p.m and concluded at 2:30 p.m.

You are requested to take the above on record.

Thanking You,

For Spectraa Technology Solutions Limited

A L ARUN KUMAR Digitally signed by A L ARUN KUMAR Date: 2026.11.14 14:28:41 +05'30'

Spectraa Technology Solutions Limited Bangalore

A L Arun Kumar
Chairman & Managing Director
DIN: [03579283]
Place: Bengaluru

SPECTRAA TECHNOLOGY SOLUTIONS LIMITED
U74999KA2009PLC048905
Standalone Statement of Assets and Liabilities

(Amount in INR Lakhs)

Particulars	As at 30 September, 2026	As at 31 March 2026
	Unaudited	Audited
EQUITY AND LIABILITIES		
Shareholders' Funds		
(a) Share Capital	1,334.72	1,009.16
(b) Reserves and Surplus	5,315.13	1,335.53
Non-Current Liabilities		
(a) Long-Term Borrowings	1,484.03	1,310.27
(b) Deferred Tax Liabilities (Net)	2.16	16.75
(c) Long-term Provisions	111.41	97.61
Current Liabilities		
(a) Short-Term Borrowings	1,454.47	1,386.09
(b) Trade Payables		
Total Outstanding dues of micro enterprises and small enterprises; and	204.22	84.06
Total Outstanding dues of creditors other than micro enterprises and small enterprises	3,045.12	3,334.30
(c) Other Current Liabilities	2,457.52	1,878.21
(d) Short-Term Provisions	26.00	19.14
Total	**15,434.78**	**10,471.13**
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	1,956.66	2,033.02
(ii) Intangible Assets	6.63	8.57
(iii) Capital Work-In-Progress	10.88	-
(b) Non-Current Investments	27.11	17.02
(c) Deferred Tax Asset (Net)	-	-
Current Assets		
(a) Inventories	2,649.72	1,030.64
(b) Trade Receivables	4,882.65	4,277.47
(c) Cash and Cash Equivalents	2,650.40	543.89
(d) Short Term Loans and Advances	2,657.85	2,541.38
(e) Other Current Assets	592.88	19.14
Total	**15,434.78**	**10,471.13**

For and on Behalf of the Board of Directors
SPECTRAA TECHNOLOGY SOLUTIONS LIMITED
U74999KA2009PLC048905

A L ARUN KUMAR
Digitally signed by A L ARUN KUMAR
Date: 2026.11.14 13:41:09 +05'30'

A L Arun Kumar
Chairman & Managing
DIN: 03579283
Place : Bengaluru
Date :

SPECTRAA TECHNOLOGY SOLUTIONS LIMITED
U74999KA2009PLC048905
Standalone Statement of Profit and Loss

(Amount in INR Lakhs)

Particulars	For the Half Year Ended			Year Ended	
Date of Start of Report	**01-04-2026**	**01-10-2025**	**01-04-2025**	**01-04-2025**	**01-04-2024**
Date of End of Report	**30-09-2026**	**31-03-2026**	**30-09-2025**	**31-03-2026**	**31-03-2025**
	Unaudited	**Audited**	**Unaudited**	**Audited**	**Audited**
Revenue From Operations	4,010.47	6,763.40	3,352.81	10,116.21	7,508.69
Other Income	64.31	129.46	58.65	188.11	36.44
Total Income	**4,074.78**	**6,892.86**	**3,411.46**	**10,304.32**	**7,545.13**
Expenses :					
Cost of Materials Consumed	1,852.79	3,871.97	1,229.42	5,101.39	4,020.55
Changes in Inventories of Work-In-Progress	(67.71)	(0.99)	258.12	257.13	(124.66)
Employee Benefits Expenses	889.58	890.74	714.54	1,605.27	1,616.80
Finance Costs	215.60	223.94	171.93	395.87	214.67
Depreciation and Amortisation Expenses	105.13	123.54	47.36	170.90	83.87
Other Expenses	454.95	834.88	391.11	1,225.99	996.54
Total Expenses	**3,450.34**	**5,944.07**	**2,812.48**	**8,756.55**	**6,807.77**
Profit Before Exceptional and Extraordinary Items and Tax	**624.44**	**948.79**	**598.98**	**1,547.77**	**737.36**
Exceptional Items	-	-	-	-	-
Profit Before Extraordinary Items and Tax	**624.44**	**948.79**	**598.98**	**1,547.77**	**737.36**
Extraordinary Items	-		-	-	-
Profit Before Tax	**624.44**	**948.79**	**598.98**	**1,547.77**	**737.36**
Tax expense:					
Less: Current Tax	175.48	248.72	152.94	401.66	230.72
Less: Prior Period Taxes	-	-	-	-	0.50
Add: Deferred Tax	- 14.59	(14.33)	4.62	(9.71)	26.52
Profit for the period	**463.55**	**714.40**	**441.42**	**1,155.82**	**479.61**
Earning per equity share:					
Basic and Diluted EPS	4.54	7.08	4.37	11.45	4.75

For and on Behalf of the Board of Directors
SPECTRAA TECHNOLOGY SOLUTIONS LIMITED
U74999KA2009PLC048905

A L ARUN KUMAR

Digitally signed by A L ARUN KUMAR
Date: 2026.11.14 13:41:23 +05'30'

A L Arun Kumar
Chairman & Managing Director
DIN: 03579283
Place : Bengaluru
Date : August 17, 2026

SPECTRAA TECHNOLOGY SOLUTIONS LIMITED
U74999KA2009PLC048905
Standalone Statement of Cash Flow

(Amount in INR Lakhs)

Particulars	For the Period ended 30 September, 2026	For the year ended 31st March 2026
	Unaudited	Audited
(A) Cash Flow from Operating Activities:		
Profit before tax	624.44	1,547.77
Add:		
Depreciation	105.13	170.90
Finance Cost	215.60	395.87
Foreign Exchange Fluctuation Loss	-	-
Gratuity Expense	16.23	47.10
Less:		
Interest Income	14.03	32.65
Foreign Exchange Fluctuation Gain	46.76	151.41
Operating profit/(loss) before working capital changes	**900.60**	**1,977.58**
Changes in operating assets/liabilities		
Increase /(Decrease) in Trade Payables	(169.02)	590.96
Increase /(Decrease) in Other Current Liabilities	405.74	(2,323.08)
Increase /(Decrease) in Provisions	4.42	(3.47)
(Increase)/ Decrease in Inventories	(1,619.09)	498.80
(Increase)/ Decrease in Trade Receivables	(558.42)	8.62
(Increase)/ Decrease in Short Term Loans and Advances	(116.47)	268.78
(Increase)/ Decrease in Other Current Assets	(573.74)	6.67
Cash Generated from Operations	**(2,626.56)**	**(952.73)**
Direct Taxes Paid	1.92	221.06
Net cash used in Operating Activities	**(1,727.87)**	**803.78**
(B) Cash flow from Investing Activities		
Purchase of Fixed Assets	(37.71)	(1,257.74)
Sale of Fixed Assets	-	-
(Investment)/Redemption during the Period	(10.08)	339.29
Interest Income	14.03	32.65
Net cash used in Investing activities	**(33.76)**	**(885.80)**
(C) Cash flow from Financing activites		
Repayment of Long Term Borrowings	(313.92)	(379.19)
Proceed of Long Term Borrowings	457.62	1,491.07
Finance Cost	(215.60)	(395.87)
Net of Short Term Borrowings	98.44	(136.41)
Proceeds/(BuyBack) of Equity Share Capital	3,841.61	-
Net cash from Financing Activities	**3,868.15**	**579.60**
Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	2,106.52	**497.58**
Opening Cash and Cash Equivalents	543.89	46.30
Cash and Cash Equivalents closing balance	**2,650.40**	**543.89**

For and on Behalf of the Board of Directors
SPECTRAA TECHNOLOGY SOLUTIONS LIMITED
U74999KA2009PLC048905

A L ARUN KUMAR

Digitally signed by A L ARUN KUMAR
Date: 2026.11.14 13:41:35 +05'30'

A L Arun Kumar
Chairman & Managing Director
DIN: 03579283
Place : Bengaluru
Date : August 17, 2026

BHOJAK LUNAWAT & COMPANY

Chartered Accountants
Near India Book House Hanuman Gali,
Opposite Income Tax, Rani Bazar,
Bikaner – 334001, Rajasthan.

Independent Auditor's Limited Review Report on Unaudited Financial Results for the Half Year Ended September 30, 2026

To The Board of Directors of
SPECTRAA TECHNOLOGY SOLUTIONS LIMITED

Report on the audit of the Standalone Financial Results

1. We have reviewed

The accompanying Statement of Unaudited Financial Results SPECTRAA TECHNOLOGY SOLUTIONS LIMITED of (the "Company") for the half year ended September 30, 2026 (the "Statement"), 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. Management's Responsibility for the Statement

This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the **Accounting Standards specified under Section 133 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014**, and other accounting principles generally accepted in India.

The financial statements of the Company have been prepared **on accrual basis**, under the **historical cost convention,** and on a **going concern basis** in accordance with the **Generally Accepted Accounting Principles in India (Indian GAAP)** to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, and the relevant provisions of the Act, as amended from time to time.

The Statement also includes the disclosures required by the Listing Regulations and other applicable laws and regulations.

3. Auditor's Responsibility

Our responsibility is to express a conclusion on the Statement based on our review. 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", issued by the **Institute of Chartered Accountants of India (ICAI).**

This Standard requires that we plan and perform the review to obtain **moderate assurance** as to whether the Statement is free from material misstatement.

BHOJAK LUNAWAT & COMPANY
Chartered Accountants
Near India Book House Hanuman Gali,
Opposite Income Tax, Rani Bazar,
Bikaner – 334001, Rajasthan.

A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides **less assurance than an audit.** We have not performed an audit, and accordingly, we do not express an audit opinion.

4. Conclusion

Based on our review conducted as above, **nothing has come to our attention** that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with the applicable Accounting Standards and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours sincerely,

For BHOJAK LUNAWAT & COMPANY
Chartered Accountants
ICAI Firm Registration No.: 027566C

PRAFFUL BHOJAK
Digitally signed by PRAFFUL BHOJAK
Date: 2026.11.14 13:44:50 +05'30'

Prafful Bhojak
Partner
Membership No: 166845
Place: Bikaner
Date: November 14, 2026
UDIN: 26166845NEUDPT7052

SPECTRAA TECHNOLOGY SOLUTIONS LIMITED
U74999KA2009PLC048905
Consolidated Statement of Assets and Liabilities

(Amount in INR Lakhs)

Particulars	As at 30 September, 2026	As at 31 March 2026
	Unaudited	Audited
EQUITY AND LIABILITIES		
Shareholders' Funds		
(a) Share Capital	1,334.72	1,009.16
(b) Reserves and Surplus	5,453.56	1,471.60
Minority Interest	15.44	15.65
Non-Current Liabilities		
(a) Long-Term Borrowings	1,484.03	1,310.27
(b) Deferred Tax Liabilities (Net)	2.16	16.75
(c) Long-term Provisions	111.41	97.61
Current Liabilities		
(a) Short-Term Borrowings	1,454.47	1,386.09
(b) Trade Payables		
Total Outstanding dues of micro enterprises and small enterprises; and	204.23	84.06
Total Outstanding dues of creditors other than micro enterprises and small enterprises	3,047.39	3,336.53
(c) Other Current Liabilities	2,461.34	1,881.97
(d) Short-Term Provisions	26.00	19.15
Total	**15,594.74**	**10,628.83**
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment		
(i) Property, Plant and Equipment	1,956.66	2,033.02
(ii) Intangible Assets	6.63	8.57
(iii) Capital Work-In-Progress	10.88	-
(b) Non-Current Investments	22.16	12.07
(c) Deferred Tax Asset (Net)	-	-
Current Assets		
(a) Inventories	2,649.72	1,030.64
(b) Trade Receivables	5,054.23	4,446.70
(c) Cash and Cash Equivalents	2,650.40	543.89
(d) Short Term Loans and Advances	2,651.18	2,534.80
(e) Other Current Assets	592.88	19.14
Total	**15,594.74**	**10,628.83**

For and on Behalf of the Board of Directors
SPECTRAA TECHNOLOGY SOLUTIONS LIMITED
U74999KA2009PLC048905

A L ARUN KUMAR
Digitally signed by A L ARUN KUMAR
Date: 2026.11.14 13:39:58 +05'30'

A L Arun Kumar
Chairman & Managing
DIN: 03579283
Place : Bengaluru
Date: November 14, 2026

SPECTRAA TECHNOLOGY SOLUTIONS LIMITED
U74999KA2009PLC048905
Consolidated Statement of Profit and Loss

(Amount in INR Lakhs)

Particulars	For the Half Year Ended			Year Ended	
Date of Start of Report	30 September 2026	31 March 2026	30 September 2025	01-04-2025	01-04-2024
Date of End of Report				31-03-2026	31-03-2025
	Unaudited	Unaudited	Unaudited	Audited	Audited
Revenue From Operations	4,010.47	6,763.40	3,352.81	10,116.21	7,516.62
Other Income	64.31	129.48	58.81	188.29	36.44
Total Income	**4,074.78**	**6,892.88**	**3,411.62**	**10,304.50**	**7,553.06**
Expenses :					
Cost of Materials Consumed	1,852.79	3,871.97	1,229.42	5,101.39	4,024.19
Changes in Inventories of Work-In-Progress	(67.71)	(0.99)	258.12	257.13	(124.66)
Employee Benefits Expenses	889.58	890.74	714.54	1,605.28	1,616.80
Finance Costs	215.60	223.95	172.19	396.15	216.25
Depreciation and Amortisation Expenses	105.13	123.54	47.36	170.90	83.87
Other Expenses	454.95	834.88	391.11	1,225.99	986.83
Total Expenses	**3,450.34**	**5,944.08**	**2,812.75**	**8,756.84**	**6,803.29**
Profit Before Exceptional and Extraordinary Items and Tax	**624.44**	**948.79**	**598.87**	**1,547.66**	**749.77**
Exceptional Items		-	-	-	-
Profit before extraordinary items and tax	**624.44**	**948.79**	**598.87**	**1,547.66**	**749.77**
Extraordinary Items		-	-	-	-
Profit Before Tax	**624.44**	**948.79**	**598.87**	**1,547.66**	**749.77**
Tax expense:					
Less: Current Tax	175.48	248.72	156.52	405.24	230.72
Less: Prior Period Taxes			-	-	0.50
Add: Deferred Tax	(14.58)	(14.33)	4.62	(9.71)	26.52
Profit for the period	**463.55**	**714.40**	**437.72**	**1,152.12**	**492.02**
Profit after tax attributable to					
Owners of holding Company	463.75	713.10	437.16	1,150.27	490.54
Minority Interest	**(0.20)**	1.30	0.56	1.86	1.48
Earning per equity share:					
Basic and Diluted EPS	4.54	7.08	4.34	11.42	4.88

For and on Behalf of
SPECTRAA TECHNOLOGY SOLUTIONS LIMITED
U74999KA2009PLC048905

A L ARUN KUMAR
Digitally signed by A L ARUN KUMAR
Date: 2026.11.14 13:40:17 +05'30'

A L Arun Kumar
Chairman &
DIN: 03579283
Place : Bengaluru
Date: November 14, 2026

SPECTRAA TECHNOLOGY SOLUTIONS LIMITED
U74999KA2009PLC048905
Consolidated Statement of Cash Flow

(Amount in INR Lakhs)

Particulars	For the period ended 30 September 2026	For the year ended 31st March 2026
	Unaudited	Audited
(A) Cash Flow from Operating Activities:		
Net Profit before tax	624.44	1,547.66
Add:		
Clerical error in previous years adjusted in reserves		0.09
Depreciation	105.13	170.90
Finance Cost	215.60	396.15
Foreign Exchange Fluctuation Loss	2.16	15.15
Gratuity Expense	16.23	47.10
Less:		
Interest Income	14.03	32.65
Foreign Exchange Fluctuation Gain	46.76	151.57
Operating profit/(loss) before working capital changes	**902.76**	**1,992.83**
Changes in operating assets/liabilities		
Increase /(Decrease) in Trade Payables	(168.98)	591.17
Increase /(Decrease) in Other Current Liabilities	405.74	(2,323.08)
Increase /(Decrease) in Provisions	4.42	(3.47)
(Increase)/ Decrease in Inventories	(1,619.09)	498.80
(Increase)/ Decrease in Trade Receivables	(560.77)	(8.92)
(Increase)/ Decrease in Loans and Advances	(116.38)	265.13
(Increase)/ Decrease in Other Current Assets	(573.74)	6.67
Cash Generated from Operations	**(2,628.79)**	**(973.70)**
Direct Taxes Paid	1.86	220.90
Net cash used in Operating Activities	**(1,727.88)**	**798.23**
(B) Cash flow from Investing Activities		
Purchase of Property, Plant and Equipment	(37.71)	(1,257.74)
Sale of Property, Plant and Equipment	-	-
(Investment)/Redemption during the Period	(10.08)	339.29
Interest Received	14.03	32.65
Net cash used in Investing Activities	**(33.76)**	**(885.80)**
(C) Cash flow from Financing activites		
Repayment of Long Term Borrowings	(313.92)	(379.19)
Proceed of Long Term Borrowings	457.62	1,491.06
Finance Cost	(215.60)	(396.15)
Net of Short Term Borrowings	98.44	(136.41)
Proceeds/(BuyBack) of Equity Share Capital	3,841.61	-
Net cash from Financing Activities	**3,868.15**	**579.31**
Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	**2,106.51**	**491.75**
Opening Cash and Cash Equivalents	543.89	52.14
Cash and Cash Equivalents closing balance	**2,650.40**	**543.89**

For and on Behalf of the Board of Directors
SPECTRAA TECHNOLOGY SOLUTIONS LIMITED
U74999KA2009PLC048905

A L ARUN KUMAR
Digitally signed by A L ARUN KUMAR
Date: 2026.11.14 13:40:31 +05'30'

A L Arun Kumar
Chairman & Managing Director
DIN: 03579283
Place : Bengaluru
Date: November 14, 2026

BHOJAK LUNAWAT & COMPANY

Chartered Accountants
Near India Book House Hanuman Gali,
Opposite Income Tax, Rani Bazar,
Bikaner – 334001, Rajasthan.

Independent Auditor's Limited Review Report on Unaudited Financial Results for the Half Year Ended September 30, 2026

To The Board of Directors of
SPECTRAA TECHNOLOGY SOLUTIONS LIMITED

Report on the audit of the Consolidated Financial Results

1. We have reviewed

The accompanying Statement of Unaudited Financial Results SPECTRAA TECHNOLOGY SOLUTIONS LIMITED of (the "Company") for the half year ended September 30, 2026 (the "Statement"), 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. Management's Responsibility for the Statement

This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the **Accounting Standards specified under Section 133 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014**, and other accounting principles generally accepted in India.

The financial statements of the Company have been prepared **on accrual basis**, under the **historical cost convention,** and on a **going concern basis** in accordance with the **Generally Accepted Accounting Principles in India (Indian GAAP)** to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, and the relevant provisions of the Act, as amended from time to time.

The Statement also includes the disclosures required by the Listing Regulations and other applicable laws and regulations.

3. Auditor's Responsibility

Our responsibility is to express a conclusion on the Statement based on our review. 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", issued by the **Institute of Chartered Accountants of India (ICAI).**

This Standard requires that we plan and perform the review to obtain **moderate assurance** as to whether the Statement is free from material misstatement.

BHOJAK LUNAWAT & COMPANY
Chartered Accountants
Near India Book House Hanuman Gali,
Opposite Income Tax, Rani Bazar,
Bikaner – 334001, Rajasthan.

A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides **less assurance than an audit.** We have not performed an audit, and accordingly, we do not express an audit opinion.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	SpectraA Technology Solutions PTE Limited	Subsidiary

5. The Statement includes the interim financial results of one subsidiary which are not subject to review, whose interim financial results reflect total assets of INR 506.76 lakhs as at September 30, 2026, total revenue of INR NIL for the half year ended September 30, 2026. These interim consolidated financial results 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 these subsidiaries is based solely on such management prepared unaudited interim financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

6. Conclusion

Based on our review conducted as above, **nothing has come to our attention** that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with the applicable Accounting Standards and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours sincerely,

For BHOJAK LUNAWAT & COMPANY
Chartered Accountants
ICAI Firm Registration No.: 027566C

PRAFFUL BHOJAK
Digitally signed by PRAFFUL BHOJAK
Date: 2026.11.14 13:45:16 +05'30'

Prafful Bhojak
Partner
Membership No: 166845
Place: Bikaner
Date: November 14, 2026
UDIN: 26166845YITAUI2461

Infomerics Ratings
SEBI REGISTERED / RBI ACCREDITED / NSIC
EMPANELLED CREDIT RATING AGENCY

Monitoring Agency Report

for Spectraa Technology Solutions Limited

for the quarter ended September 30, 2026

Infomerics Ratings
SEBI REGISTERED / RBI ACCREDITED / NSIC
EMPANELLED CREDIT RATING AGENCY

Monitoring Agency Report

November 14, 2026

To
Spectraa Technology Solutions Limited
17/7 Ali Asker Road, Cunningham Rd, Bangalore G.P.O,
Bangalore North, Karnataka, India, 560001

Dear Sir,

Monitoring Agency Report for the quarter ended September 30, 2026 - in relation to the Fresh Issue of Spectraa Technology Solutions Limited ("The Company")

We write in our capacity of Monitoring Agency for the Fresh Issue of Equity Shares for the amount aggregating to Rs. 38.42 crore of the Company and refer to our duties cast under 41 of the Securities & Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018 (SEBI ICDR Regulations).

In this connection, we are enclosing the Monitoring Agency Report for the quarter ended September 30, 2026, as per aforesaid SEBI Regulations and Monitoring Agency Agreement dated August 29, 2026.

Request you to kindly take the same on records.

Thanking you,

For and on behalf of Infomerics Valuation and Rating Limited

Rekha Chokkalingam

Digitally signed by Rekha Chokkalingam
Date: 2026.11.14 11:01:42 +05'30'

Rekha Chokkalingam

(Associate Director - Ratings)

rekha.chokkalingam@infomerics.com

Infomerics Ratings
SEBI REGISTERED / RBI ACCREDITED / NSIC
EMPANELLED CREDIT RATING AGENCY

Report of the Monitoring Agency

Name of the Issuer: Spectraa Technology Solutions Limited

For quarter ended: September 30, 2026

Name of the Monitoring Agency: Infomerics Valuation and Rating Limited

(a) Deviation from the objects: Yes^

(b) Range of Deviation: 25-50%

S. No.	Object(s) Name	Amount Allocated (Rs. Cr)	Amount Utilised during the quarter ended Sep 30, 2026 (Rs. Cr)	Deviation Amount (Rs. Cr)
1	Capital expenditure at Jaipur manufacturing facility	11.00	0	0
2	Repayment of term loans availed by the Company	6.48	0.07	0
3	Working capital requirement	9.50	5.85	2.17
4	General Corporate purposes	5.70	4.88	4.88
5	Issue related expense	5.74	5.64	0
	TOTAL	38.42	16.44	7.05
	Deviation on the amount utilised in the quarter ended September 30, 2026.			**42.87%**

Indicate range of percentage deviation from the amount of issue proceeds earmarked for objects. For example, up to 10%, 10 – 25%, 25-50%, 50-75%, 75-100%, not ascertainable etc.

*Range of Deviation may be computed by taking weighted average of financial deviation of each object in the ratio of issue proceeds allocated for it. Non-financial deviation may be indicated separately by way of notes.

^ Rs. 1.34 Cr has been paid to Mr. A. L. Arun Kumar (Promoter and Managing Director – Related Party) under General Corporate Purposes (GCP) towards repayment of unsecured loans extended by him to the Company, which is not in accordance with the stated objects of the issue disclosed in the Offer Document, and no shareholders' approval by way of a special resolution authorising such deviation has been furnished.

Additionally, under GCP, the end utilisation of Rs. 3.54 Cr transferred towards vendor/other advances could not be independently ascertained due to non-furnishing of supporting invoices, payment receipts, agreements, or other documentary evidence.

Under Working Capital Requirements (Rs. 5.85 Cr), the actual end utilisation of Rs. 0.80 Cr could not be independently verified due to non-availability of supporting invoices or relevant documentary evidence; utilisation under working capital requirements also includes Rs. 0.59 Cr kept as margin money deposit transferred to Federal Bank for the Bank Guarantee (BG) limit availed for working capital purpose and Rs. 0.78 Cr paid against a loan from Oxyzo Financial Services.

Declaration:

We declare that this report provides an objective view of the utilization of the issue proceeds in relation to the objects of the issue based on the information provided by the Issuer and information obtained from sources believed by it to be accurate and reliable. The MA does not perform an audit and undertakes no independent verification of any information/ certifications/ statements it receives. This Report is not intended to create any legally binding obligations on the MA which accepts no responsibility, whatsoever, for loss or damage from the use of the said information. The views and opinions expressed herein do not constitute the opinion of MA to deal in any security of the Issuer in any manner whatsoever. Nothing mentioned in this report is intended to or should be construed as creating a fiduciary relationship between the MA and any issuer or between the agency and any user of this report. The MA and its affiliates also do not act as an expert as defined under Section 2(38) of the Companies Act, 2013. The MA or its affiliates may have credit rating or other commercial transactions with the entity to which the report pertains and may receive separate compensation for its ratings and certain credit-related analyses.

We declare that we do not have any direct / indirect interest in or relationship with the issuer/promoters/directors/management and also confirm that we do not perceive any conflict of interest in such relationship / interest while monitoring and reporting the utilization of issue proceeds by the issuer.

We further declare that this report provides true and fair view of the utilization of issue proceeds.

Infomerics Ratings
SEBI REGISTERED / RBI ACCREDITED / NSIC
EMPANELLED CREDIT RATING AGENCY

Rekha Chokkalingam

Digitally signed by Rekha Chokkalingam
Date: 2026.11.14 11:02:17 +05'30'

Signature:
Name of the Authorized Person/Signing Authority: Rekha Chokkalingam
Designation of Authorized person/Signing Authority: Associate Director - Ratings
Seal of the Monitoring Agency:
Date: November 14, 2026

1) Issuer Details:

Name of the issuer: Spectraa Technology Solutions Limited
Names of the promoters of the issuer: A L Arun Kumar, Sailaja Arun Kumar, Praveen Kumar Appukuttan Nair Leela and Divya Praveen.
Industry/sector to which it belongs: The company provides engineering, designing, fabrication, installation, commissioning and decommissioning greenfield and brownfield projects across various industries which include, Breweries (Craft and Microbreweries), Distilleries, Food and Beverages, Malt Spirit and Blending, Extraction Plants, FMCG (Fast Moving Consumer Goods) and Pharmaceuticals.

2) Issue Details:

Issue Period: September 17, 2026, to September 21, 2026.
Type of issue (public/rights): Public Issue
Type of specified securities: Equity shares
Grading: Not Applicable
Issue size (Rs in Crores): Rs. 42.52 crores (Note No. 1)

Note 1

Initial Public Offer of 36,03,600 Equity Shares of face value of Rs. 10 each ("Equity Shares") for cash at a price of Rs. 118/- per Equity Share (including a Share Premium of Rs. 108/- per Equity Share) ("Offer Price") aggregating to Rs. 42.52 crore (the "Offer") comprising Fresh Issue of 32,55,600 Equity Shares aggregating to Rs. 38.42 crore, and Offer for Sale of upto 3,48,000 Equity Shares aggregating to Rs. 4.11 crore by the Promoter Selling Shareholders, of which 1,82,400 Equity Shares of face value of Rs. 10 each for cash at a price of Rs. 118/- per equity share including a Share Premium of 108/- per Equity Share aggregating to Rs. 2.15 crore will be reserved for subscription by Market Maker to the Offer (the "Market Maker Reservation Portion"). The Offer less the Market Maker Reservation Portion i.e., Net Offer of upto 34,21,200 Equity Shares of face value of Rs.10 each at a price of Rs. 118/- per Equity Share aggregating to Rs. 40.37 crore is hereinafter referred to as the "Net Offer".

Particulars	Remarks	Amount (in Rs. crore)
Approved by Board		
Total offer size	36,03,600	42.52
Offer for sale	3,48,000	4.11
Fresh shares to be issued	32,55,600	38.42
Details of expenses to be incurred	-	5.74

Net Proceeds to be received		**32.68**
Current Status		
Total fresh shares issued (Gross Proceeds)	32,55,600	38.42
Issue related expenses incurred	-	5.74
Net Issue proceeds	32,55,600	**32.68**

*Subject to finalization of the Basis of Allotment. Number of shares may need to be adjusted for lot size upon determination of offer price.

3) Details of the arrangement made to ensure the monitoring of issue proceeds:

Particulars	Reply	Source of information / certifications considered by Monitoring Agency for preparation of report	Comments of Monitoring Agency	Comments of Board of Directors
Whether all the utilization is as per disclosure in Offer Document?	No	Prospectus*, Bank Statements, CA Certificate**, Invoices, Management Declaration^	Refer Note 1	-
Whether Shareholder approval is obtained in case of material deviations from expenditures disclosed in Offer Document?	No	Not applicable	Refer Note 1	-
Whether means of finance for disclosed objects of the Issue has changed?	There is no change in the means of finance for disclosed objects	Not applicable	No	

Any major deviation observed over the earlier monitoring agency reports?	Not applicable	Not applicable	No	
Whether all Government / Statutory approvals related to the object(s) obtained?	Yes	In Principal approval from NSE	No comments	
Whether all arrangements pertaining to technical assistance/collaboration in operation?	Not Applicable	Not applicable	Not Applicable	
Any favourable events improving object(s) viability	There are no events affecting the viability of these objects.	Not applicable	Nil	
Any unfavourable events affecting object(s) viability	There are no events affecting the viability of these objects.	Not applicable	Nil	
Any other relevant information that may materially affect the decision making of the investors	Yes	Not applicable	Refer Note 1	

* Sourced from Page 112 of the Prospectus dated September 21, 2026.

** The above details are verified by Bhojak Lunawat & Company (FRN: 027566C) – Statutory auditor of the company having peer review certificate vide CA certificate dated November 11, 2026 (UDIN: 26166845UGOACL3759)

Auditor's remark: No deviations from expenditure disclosed in the Offer document.

^ The above details are verified by Mr. A L Arun Kumar – Managing Director & Promoter of the company, vide management declaration dated November 07, 2026

Note 1: **A. GCP:** The company has reported utilisation of Rs. 4.88 crore under General Corporate Purpose (GCP), comprising the following:

a. Repayment of unsecured loan to promoter – Rs. 1.34 crore: As per the management's representation, the company has transferred Rs. 1.34 crore to Mr. A. L. Arun Kumar (Promoter and Managing Director), towards repayment of unsecured loans extended by him to the company. However, the said utilisation is not in accordance with the stated objects of the issue, based on the disclosures available in the offer document. Further, no shareholders' approval by way of a special resolution authorising such deviation from the stated objects has been furnished.

b. Advance payments to vendors – Rs. 3.54 crore: The company has transferred an aggregate amount of Rs. 3.54 crore to five vendors towards advances for various services. However, the company has not furnished supporting invoices, payment receipts, agreements or other documentary evidence

substantiating the nature and purpose of the expenditure and receipts of the advances by the vendor. Accordingly, the end utilisation of the said amount could not be independently ascertained.

B. Working capital Requirements

a. Against the reported utilisation of Rs. 5.85 crore towards working capital requirements, the company has not furnished supporting invoices or other relevant documentary evidence for expenditure aggregating Rs. 0.80crore. Consequently, the actual end utilisation of the said amount could not be independently verified.

Additionally, Utilization under working capital requirement also includes Rs. 0.59 crore kept as margin money deposit transferred to Federal bank for the BG limit availed for working capital purpose and, Rs. 0.78 crore paid against loan from Oxyzo financial services

4) **Details of object(s)s to be monitored:**

(i) Cost of object(s)-

Sl. No	Item Head	Source of information / certifications considered b Monitoring Agency for preparation of report	Original cost (as per the Offer Document) in Rs. Crore	Revised Cost in Rs. Crore	Comments of Monitoring Agency	Comments of Board of Directors		
						Reason of cost revision	Proposed financing option	Particulars of firm arrangements made
1	Capital expenditure at Jaipur manufacturing facility	Prospectus*	11.00	11.00	No comments	-	-	-
2	Repayment of term loans availed by the Company	Prospectus*	6.48	6.48	No comments	-	-	-
3	Working capital requirement	Prospectus*	9.50	9.50	No comments	-	-	-

4	General Corporate purposes	Prospectus*	5.70	5.70	No comments	-	-	-
5	Issue related expense	Prospectus*	5.74	5.74	No comments	-	-	-
	TOTAL		**38.42**	**38.42**				

* Sourced from Page 112 of the Prospectus dated September 21, 2026.

(ii) Progress in the object(s)-

Sl. No	Item Head@	Source of information / certifications considered by Monitoring Agency for preparation of report	Amount as proposed in the Offer Document in Rs. Crore	Amount raised till September 30, 2026 (Rs. crore)	Amount utilized			Unutilised amount (in Rs. Crore)	Comments of Monitoring Agency	Comments of Board of Directors	
					As at Beginning of the quarter	During the quarter	At the end of the quarter			Reason of idle funds	Proposed Course of Action
1	Capital expenditure at Jaipur manufacturing facility	Prospectus*, Bank Statements, CA Certificate**, Invoices, Management Declaration^	11.00	11.00	0.00	0.00	0.00	11.00	No comments	-	-
2	Repayment of term loans availed by the Company	Prospectus*, Bank Statements, CA Certificate**, Invoices, Management Declaration^	6.48	6.48	0.00	0.07	0.07	6.41	No comments	-	-
3	Working capital requirement	Prospectus*, Bank Statements, CA Certificate**, Invoices, Management Declaration^	9.50	9.50	0.00	5.85	5.85	3.65	Refer Note 1	-	-

4	General Corporate purposes	Prospectus*, Bank Statements, CA Certificate**, Invoices, Management Declaration^	5.70	5.70	0.00	4.88	4.88	0.82	Refer Note 1	-	-
5	Issue related expense	Prospectus*, Bank Statements, CA Certificate**, Invoices, Management Declaration^	5.74	5.74	0.00	5.64	5.64	0.10	No comments	-	-
TOTAL			**38.42**	**38.42**	0.00	16.44	**16.44**	22.98	-	-	-

* Sourced from Page 112 of the Prospectus dated September 21, 2026.

** The above details are verified by Bhojak Lunawat & Company (FRN: 027566C) – Statutory auditor of the company having peer review certificate vide CA certificate dated November 11, 2026 (UDIN: 26166845UGOACL3759)

Auditor's remark: No deviations from expenditure disclosed in the Offer document.

^ The above details are verified by Mr. A L Arun Kumar – Managing Director & Promoter of the company, vide management declaration dated November 07, 2026

Note 1:

A. GCP: The company has reported utilisation of Rs. 4.88 crore under General Corporate Purpose (GCP), comprising the following:

a. Repayment of unsecured loan to promoter – Rs. 1.34 crore: As per the management's representation, the company has transferred Rs. 1.34 crore to Mr. A. L. Arun Kumar (Promoter and Managing Director), towards repayment of unsecured loans extended by him to the company. However, the said utilisation is not in accordance with the stated objects of the issue, based on the disclosures available in the offer document. Further, no shareholders' approval by way of a special resolution authorising such deviation from the stated objects has been furnished.

b. Advance payments to vendors – Rs. 3.54 crore: The company has transferred an aggregate amount of Rs. 3.54 crore to five vendors towards advances for various services. However, the company has not furnished supporting invoices, payment receipts, agreements or other documentary evidence substantiating the nature and purpose of the expenditure and receipts of the advances by the vendor. Accordingly, the end utilisation of the said amount could not be independently ascertained.

B. Working capital Requirements

a. Against the reported utilisation of Rs. 5.85 crore towards working capital requirements, the company has not furnished supporting invoices or other relevant documentary evidence for expenditure aggregating Rs. 0.80crore. Consequently, the actual end utilisation of the said amount could not be independently verified.

Additionally, Utilization under working capital requirement also includes Rs. 0.59 crore kept as margin money deposit transferred to Federal bank for the BG limit availed for working capital purpose and, Rs. 0.78 crore paid against loan from Oxyzo financial services

[@]Brief description of Object(s):

S.no	Name of the object(s)	Brief description of the object(s)
1	Capital expenditure at Jaipur manufacturing facility	• Allocation of Rs. 11.00 Crore from Net Proceeds out of an estimated project cost of Rs. 11.61 Crore, with the remaining balance funded via internal accruals. • Civil work, construction of factory shed & roofing, and purchase/installation of additional plant and machinery at B-471, Manda, RIICO Industrial Area, Phase 2, Chomu, Doongri Khurd, Rajasthan - 303702. • Enhances production capacity, reduces lead times, enables efficient execution of existing orders in hand (Rs. 81.30 Crore as on August 25, 2026) and anticipated future demand, and supports the strategic shift toward higher-margin turnkey projects.
2	Repayment of term loans availed by the Company	• Deployment of up to Rs. 6.48 Crore from Net Proceeds towards prepayment or scheduled repayment of outstanding term loans and accrued interest. • Reduces overall debt (total borrowings stood at Rs. 26.96 Crore as of March 31, 2026) and lowers ongoing finance costs. • Strengthens the debt-to-equity ratio and improves operational cash flow flexibility.

3	Working capital requirement	• Allocation of up to Rs. 9.50 Crore from Net Proceeds to support escalating working capital demands. • Finances raw material procurement and covers prolonged operating cycles (working capital gap stood at Rs. 25.53 Crore in FY 2026).
4	General Corporate purposes	• Utilization of approximately Rs. 5.70 Crore. • Utilised in accordance with Board policies for meeting operating expenses, initial development costs for projects other than the identified projects, strengthening business development and marketing capabilities, meeting unforeseen exigencies in the ordinary course of business, or any other purposes as approved by the Board of Directors.
5	Issue related expense	• Allocation of up to Rs. 5.74 crore. Covers expenses incurred towards the initial public offering, including lead manager fees, underwriting commissions, legal and audit fees, advertising, printing, and listing fees.

(iii) Deployment of unutilized Fresh Issue proceeds-

Sl. no.	Type of instrument where amount invested	Amount invested (in Crores)	Maturity date	Earnings	Return on Investment (ROI %)	Market Value as at the end of quarter
1	Kotak Mahindra Bank - Public Issue A/c 6055837271	13.95	-	-	-	13.95
2	Kotak Mahindra Bank - Monitoring A/c 6055837233	0.83	-	-	-	0.83
3	Federal Bank - Jaipur Current A/c 11040200033051	6.72	-	-	-	6.72

4	State Bank of India - Current A/c 00000031669298052	0.48	-	-	-	0.48
	TOTAL	**21.98**	-	-	-	**21.98**

(iv) Delay in implementation of the object(s)-

Object(s) Name	Completion Date		Delay (No. of days/ months)	Comments of Board of Directors	
	As per Offer Document	Actual		Reason of delay	Proposed Course of Action
Capital expenditure at Jaipur manufacturing facility	FY 2026-27 (October 2026 to March 2027)*	Ongoing	No Delay	-	-
Repayment of term loans availed by the Company	FY 2026-27*	Ongoing	No Delay	-	-
Working capital requirement	FY 2026-27*	Ongoing	No Delay	-	-
General Corporate purposes	FY 2026-27*	Ongoing	No Delay	-	-
Issue related expense	FY 2026-27*	Ongoing	No Delay	-	-

*The Company proposes to deploy the entire Net Proceeds towards the aforementioned Objects during FY 2026-27. Specifically, for Object 1 (Capital expenditure at Jaipur manufacturing facility), the implementation schedule is October 2026 to December 2026 for Civil Work, November 2026 to February 2027 for Procurement of Machinery, and January 2027 to March 2027 for Construction of Factory Shed & Roofing. In the event that the estimated

utilization of the Net Proceeds in a scheduled fiscal year is not completely met, the same shall be utilized in the next fiscal year, as may be determined by the Company, in accordance with applicable laws. Disclosed on Pages 119 to 121 of the Prospectus dated September 21, 2026.

(v) Details of utilisation of Proceeds stated as General Corporate Purpose (GCP) amount in the offer document:

S. No	Item Head	Amount in Rs. Crore	Source of Information/Certifications Considered by the Monitoring agency for preparation of report	Comments of Monitoring Agency	Comments of the Board of Directors
1.	**Payments to Vendors/Customers (Advance/payments)** • VENKADACHALAM V (Rs. 0.50 Cr) • INDUCE CAPITAL (Rs. 0.50 Cr) • OCEAN COFFERS (Rs. 1.00 Cr) • GLOW LINE TRADERS (Rs. 1.50 Cr)	3.50	Prospectus*, Bank Statements, CA Certificate, Work Orders (without GSTIN), Management Declaration^	Management indicated that these were made towards vendor advances for various services. However, the Company has not furnished supporting vendor tax invoices, payment receipts, or agreements substantiating the nature and purpose of the expenditure (only internal work orders without vendor GSTINs were submitted). Accordingly, the end utilisation of the said amount could not be independently ascertained. Refer Note 1	-

2.	**Payments to Vendors/Customers (Advance/payments):** • ARUNKUMAR AL	1.34	Prospectus*, Bank Statements, CA Certificate, Management Declaration^	Management indicated that this payment was made towards repayment of unsecured loans extended by Mr. A. L. Arun Kumar (Promoter and Managing Director) to the Company. However, the said utilisation is not in accordance with the stated objects of the issue based on the disclosures available in the Offer Document, and no shareholders' approval by way of a special resolution authorising such deviation has been furnished. Refer Note 1	
3.	**Payments to Vendors/Customers (Advance/payments):** • TRANSFER TO 36959637487 POOLING ACCOUNT GST-MM	0.04		Management classified this transfer under vendor/customer advances; however, no supporting invoices, payment receipts, agreements, or other documentary evidence substantiating the nature, purpose, and end utilisation of the transfer were furnished. Accordingly, the end utilisation could not be independently ascertained. Refer Note 1	
	Total	4.88			

** The above details are verified by Bhojak Lunawat & Company (FRN: 027566C) – Statutory auditor of the company having peer review certificate vide CA certificate dated November 11, 2026 (UDIN: 26166845UGOACL3759)

Auditor's remark: No deviations from expenditure disclosed in the Offer document.

^ The above details are verified by Mr. A L Arun Kumar – Managing Director & Promoter of the company, vide management declaration dated November 07, 2026

Note 1:

A. GCP: The company has reported utilisation of Rs. 4.88 crore under General Corporate Purpose (GCP), comprising the following:

c. Repayment of unsecured loan to promoter – Rs. 1.34 crore: As per the management's representation, the company has transferred Rs. 1.34 crore to Mr. A. L. Arun Kumar (Promoter and Managing Director), towards repayment of unsecured loans extended by him to the company. However, the said utilisation is not in accordance with the stated objects of the issue, based on the disclosures available in the offer document. Further, no shareholders' approval by way of a special resolution authorising such deviation from the stated objects has been furnished.

d. Advance payments to vendors – Rs. 3.54 crore: The company has transferred an aggregate amount of Rs. 3.54 crore to five vendors towards advances for various services. However, the company has not furnished supporting invoices, payment receipts, agreements or other documentary evidence substantiating the nature and purpose of the expenditure and receipts of the advances by the vendor. Accordingly, the end utilisation of the said amount could not be independently ascertained.

B. Working capital Requirements

a. Against the reported utilisation of Rs. 5.85 crore towards working capital requirements, the company has not furnished supporting invoices or other relevant documentary evidence for expenditure aggregating Rs. 0.80crore. Consequently, the actual end utilisation of the said amount could not be independently verified.

DISCLAIMERS:

- This Report is prepared by Infomerics Valuation and Rating Limited (hereinafter referred to as "Monitoring Agency" / "MA" / "IVRL"). The MA has taken utmost care to ensure accuracy and objectivity while developing this Report based on the information provided by the Issuer and information obtained from sources believed by it to be accurate and reliable. The views and opinions expressed herein do not constitute the opinion of MA to deal in any security of the Issuer in any manner whatsoever.
- This Report has to be seen in its entirety; the selective review of portions of the Report may lead to inaccurate assessments. For the purpose of this Report, MA has relied upon the information provided by the management /officials/ consultants of the Issuer and third-party sources like statutory auditors/independent chartered accountant appointed by the Issuer believed by it to be accurate and reliable.
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- MA is not aware that any user intends to rely on the report or of the manner in which a user intends to use the report. In preparing this report, MA has not taken into consideration the objectives or particular needs of any particular user.
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SpectraA GROUP
FUTURE IS HERE

Date: 14-11-2026

To,
The Listing Department
National Stock Exchange of India Limited,
"Exchange Plaza" 5th Floor, Plot No. C-1, G Block,
Bandra Kurla Complex, Bandra (East), Mumbai – 400051

NSE Symbol: SPECTRAA

Subject: Certification by the Managing Director and Chief Financial Officer under Regulation 33(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the half year ended 30th September, 2026

Dear Sir/Madam,

We, the undersigned, in our capacities as Managing Director and Chief Financial Officer of Spectraa Technology Solutions Limited ("the Company"), hereby certify, in terms of Regulation 33(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, that:

1. We have reviewed the [standalone and consolidated] financial results of the Company for the half year ended 30th September, 2026, which have been approved by the Board of Directors at its meeting held on 14th November, 2026.
2. To the best of our knowledge and belief, these financial results do not contain any false or misleading statement or figures.
3. To the best of our knowledge and belief, these financial results do not omit any material fact or contain any statement that might be misleading.
4. The financial results fairly present, in all material respects, the financial position and results of operations of the Company for the period stated above and have been prepared in accordance with the applicable accounting standards.

Kindly take the above on record.

Thanking You,

For Spectraa Technology Solutions Limited

A L ARUN KUMAR
Digitally signed by A L ARUN KUMAR
Date: 2026.11.14 14:52:46 +05'30'

A L Arun Kumar
Chairman & Managing Director
DIN: 03579283

Anandi Viswanathan
Chief Financial Officer
PAN: ACVPV2415P

Spectraa Technology Solutions Limited Bangalore

Date: 14-11-2026
Place: Bengaluru

Spectraa Technology Solutions Limited Bangalore