

14 November 2025

To,
National Stock Exchange of India Ltd
Exchange Plaza, NSE Building,
Bandra Kurla Complex,
Bandra East, Mumbai-400051
Trading Symbol: YUDIZ

Sub: Outcome of Board Meeting held on November 14, 2025

Dear Sir/Madam,

With reference to the subject matter and pursuant to the Regulation 30 & 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**"), we would like to inform you that the Board of Directors of the Company at its meeting held today i.e. **Friday November 14, 2025**, inter alia, has considered and approved the following:

1. Un-Audited Standalone and Consolidated Financial Results of the Company for the half-year ended 30th September, 2025, prepared in terms of Regulation 33 of the SEBI Listing Regulations, together with the Limited Review Report of the Statutory Auditors are enclosed herewith. Certificate for utilization of issue proceeds by the Company duly signed by the auditor as per NSE circular dated September 05, 2024 NSE/CML/2024/23 is enclosed herewith.

The meeting was commenced at 05:00 p.m. and concluded at 05:25 p.m.

Kindly take note of the same in your records.

Thanking you,
Sincerely Yours,

For Yudiz Solutions Ltd

Bharat Patel
Chairman & Whole Time Director

Encl.: As above



yudiz
Solutions Limited

formerly, Yudiz Solutions Private Limited

13th Floor, Bsquare 2, Iscon-Ambli Road,
Ahmedabad - 380054, Gujarat, INDIA
Phone : +91 7433-977527
CIN : U72900GJ2011PLC067088
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(₹ in Lakh, except EPS)					
Statement of Unaudited Standalone Financial Results for the Six Month ended 30th September, 2025					
PARTICULARS		Six Month Ended			Year Ended
		30th September, 2025 (Unaudited)	31st March, 2025 (Unaudited)	30th September, 2024 (Unaudited)	31st March, 2025 (Audited)
1	Income				
	a. Revenue from Operations	1,022.40	980.84	1,114.52	2,095.36
	b. Other Income	116.01	166.70	135.36	302.06
	Total Income	1,138.41	1,147.54	1,249.88	2,397.42
2	Expenses				
	a. Employee benefits expense	946.31	988.85	1,071.50	2,060.35
	b. Finance cost	1.76	3.77	3.73	7.50
	c. Depreciation and Amortisation	16.47	29.42	30.03	59.45
	d. Other expenses	225.35	249.99	219.71	469.70
	Total Expense	1,189.88	1,272.03	1,324.97	2,597.00
3	Profit Before Tax (1-2)	(51.47)	(124.49)	(75.09)	(199.58)
4	Tax Expense				
	a. Current Tax	-	-	-	-
	b. Deferred Tax	(15.86)	(47.25)	(75.14)	(122.39)
	c. Income Tax Relating to Earlier Years	-	(21.13)	-	(21.13)
	Total	(15.86)	(68.38)	(75.14)	(143.52)
5	Net Profit/ (Loss) For The Period (3-4)	(35.61)	(56.11)	0.05	(56.06)
6	Other Comprehensive Income (OCI) (Net of Tax)				
	(a) Items that will not be Reclassified to Profit & Loss				
	Remeasurement of net defined benefit plans	(3.37)	11.34	3.39	14.73
	FVTOCI of Investments	2.37	3.15	(12.34)	(9.19)
7	Total Comprehensive Income (5+6)	(36.61)	(41.62)	(8.90)	(50.52)
8	Paid-up Equity Shares Capital (Face value of ₹ 10/- each)	1,031.94	1,031.94	1,031.94	1,031.94
9	Other Equity	-	-	-	3,783.45
10	Earnings per Share (Face value of ₹ 10/- each)				
	- Basic & diluted (not annualised except year end)	(0.35)	(0.54)	0.001	(0.54)

Yudiz Solutions Limited
[Signature]
Chairman & Whole Time Director

(₹ in Lakh)		
Standalone Statement of Assets and Liabilities		
PARTICULARS	As at 30th September 2025 (Unaudited)	As at March,31 2025 (Audited)
A) ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	134.48	150.27
(b) Right to Use	-	-
(c) Intangible assets	0.40	0.45
(d) Intangible assets under development	581.95	484.86
(e) Financial assets :		
(i) Investments	626.05	623.38
(ii) Other financial assets	78.86	72.73
(f) Deferred tax assets (net)	271.02	254.30
Total Non-Current Assets	1,692.76	1,585.99
Current Assets		
(a) Financial assets:		
(i) Trade receivables	76.51	175.11
(ii) Cash and cash equivalents	53.06	15.61
(iii) Bank balance other than (ii) above	3,051.06	3,089.69
(iv) Loans	2.55	2.55
(v) Other Financial assets	286.13	271.27
(b) Other Current Assets	110.67	76.10
Total Current Assets	3,579.98	3,630.33
Total Assets	5,272.74	5,216.32
B) EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,031.94	1,031.94
(b) Other Equity	3,746.83	3,783.45
Total Equity	4,778.78	4,815.39
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities:		
(i) Lease liabilities	-	-
(b) Provisions	104.46	85.19
Total Non-Current Liabilities	104.46	85.19
Current liabilities		
(a) Financial liabilities:		
(i) Borrowings	83.01	45.05
(ii) Trade payables		
- Outstanding dues of Micro & small enterprises	0.22	-
- Outstanding dues other than Micro & small enterprises	6.98	6.40
(iii) Lease liabilities	-	-
(iv) Other financial Liabilities		
(c) Other current liabilities	259.30	231.12
(d) Provisions	39.99	33.16
Total Current Liabilities	389.50	315.74
Total Equity and Liabilities	5,272.74	5,216.32

Yudiz Solutions Limited

Chairman & Whole Time Director

Standalone Cash Flow Statement

(₹ in Lakh)

	Six Month Ended 30th September, 2025 (Unaudited)		Six Month Ended 30th September, 2024 (Unaudited)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before tax		(51.47)		(75.09)
Adjustments for :				
Provision for Doubtful Debt & ECL	(2.01)		18.12	
Depreciation and amortisation expense	16.47		30.03	
Finance Cost	1.62		3.73	
Liability Written back	(0.443)		(0.34)	
Sundry Balances written off	2.826		0.06	
Modification in Lease terms	-		(5.76)	
(Gain) / Loss on Account of Forex Exchange	(1.12)		-	
Unwinding of discount on Security Deposits	-		(0.18)	
Interest income	(113.44)	(96.09)	(129.12)	(83.45)
Operating Profit before Working Capital Changes		(147.56)		(158.54)
Adjustments for:				
(Increase)/Decrease in Trade Receivables	98.60		146.50	
(Increase)/Decrease in Other Financial Assets & Current Assets	(15.14)		(25.50)	
Increase/(Decrease) in Trade Payables	1.24		17.23	
Increase/(Decrease) in Other Financial Liabilities	-		31.53	
Increase/(Decrease) in Other Current Liabilities and Provisions	49.78	134.48	31.88	201.64
Cash Generated from Operations		(13.08)		43.10
Taxes Paid (Net of Refund)		(32.11)		(31.00)
Net Cash (Outflow)/ Inflow from Investing Activity		(45.19)		12.10
B. CASH FLOW FROM INVESTING ACTIVITIES				
Acquisition of Property, Plant & Equipments & Intangible Assets	(97.73)		(115.80)	
Interest Received	111.57		135.39	
Investments made in Subsidiary and other Company	(0.03)		(614.98)	
Net Fixed Realised / (Deposit)	32.50	46.31	528.45	(66.94)
Net Cash (Outflow)/Inflow from Investing Activities		46.31		(66.94)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Net Proceed from Issue of Shares			-	
Lease Liability paid			(15.25)	
Loan Received during the year	37.96		5.25	
Interest and Other Finance charges paid	(1.62)	36.34	(2.69)	(12.69)
Net Cash Inflow/(Out flow) from Financing Activities		36.34		(12.69)
Net Increase/ (Decrease) in Cash & Cash Equivalents (A + B + C)		37.45		(67.53)
Cash & Cash Equivalents as at Opening		15.61		175.87
Cash & Cash Equivalents as at Closing		53.06		108.34

Yudiz Solutions Limited

Chairman & Whole Time Director

Notes:

- The above Unaudited Standalone Financial Results of Yudiz Solutions Limited (the Company) for the Six Month ended 30th September, 2025 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 14th November 2025 and subjected to Limited Review by Statutory Auditors.
- The Standalone Financial Results are prepared in accordance with the Indian Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule / of the Companies (Accounting) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.
- The Company is mainly engaged into the business of providing services related to information technology in and outside India. Looking into the nature of business of the company it is operating under single segment hence segment reporting is not applicable to Company.
- The company had made an initial public offering (IPO) of 27,17,600 equity shares of face value of Rs. 10/- each fully paid up at a price of Rs. 165/- per equity share (including share premium of Rs. 155/- per equity share) aggregating to ₹4,484.04/- Lakhs. The aforementioned equity shares were of the company got listed on NSE Emerge Platform on 17th August, 2023. The details of utilization of the net proceeds as mentioned below:

Particulars	(₹ in Lakh)		
	Planned as per Prospectus	Utilised	Pending to Be Utilised
Unidentified Acquisition (In India & Abroad)	615.54	614.47	1.07
Development of New Product & Technology	615.54	166.29	449.25
Networking & cabling	123.10	-	123.10
Branding & Marketing Expenses	487.00	-	487.00
Capital Expenditure	173.46	-	173.46
Working Capital Requirement	1,057.61	152.37	905.24
General Corporate Purposes	727.75	50.00	677.75
Issue Expenses	684.04	526.32	157.72
Total	4,484.04	1,509.45	2,974.59

- As on date, the Company has not fully utilized the IPO proceeds within the estimated time frame as disclosed in the Red Herring Prospectus. The unutilized amount of Rs. 2974.59 lakh remains temporarily invested in fixed deposits with the Scheduled Banks, in compliance with applicable laws and the objects of the issue. The delay in utilization is primarily attributable to slow down of business under prevailing market conditions. The Company remains committed to deploying the remaining funds of the issue and expects full utilization in near future.
- Subsequent to the reporting date, the Company's equity stake in ABCM App Private Limited has been reduced, pursuant to which its shareholding has reduced from 51.01% to 49.88%. Consequently, ABCM App Private Limited, has ceased to be a subsidiary of the Company and has become an associate, in accordance with the requirements of Ind AS 28 – Investments in Associates and Joint Ventures.
- Previous year/ period figures have been rearranged / regrouped wherever necessary to make them comparable with current period figures.
- The status of investor's complaints during the Six Month ended on 30th September, 2025 are as under:

Complaints Pending at the beginning of the period	NIL
Complaints received during the period	NIL
Complaints Disposed of during the period	NIL
Complaints unresolved at the end of the period	NIL
- The results will be available on the Company's Website "www.yudiz.in" and at the stock exchange website of NSE Ltd. at "www.nseindia.com".

For Yudiz Solutions Limited

Yudiz Solutions Limited

Chairman & Whole Time Director

Chairman & Whole time Director
DIN: 00243783

Place: Ahmedabad

Date: November 14, 2025

Auditor's Limited Review Report on unaudited Standalone Financial results of Yudiz Solutions Limited for the Half Year ended September 30, 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors of
Yudiz Solutions Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Yudiz Solutions Limited** (the 'Company') half year ended September 30, 2025, together with notes thereon ('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 Regulation").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on November 14, 2025. Our responsibility is to issue a conclusion on the financial results based on our review.
3. We conducted our review 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, specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.
4. Attention is drawn to Note 5 of the standalone financial results, regarding non-utilization of IPO proceeds of ₹ 2974.59 lakhs beyond the period committed in the Offer Document. The management has not proposed revised timelines and have not applied for extension of time line with SEBI /NSE. Hence any material impact due to same cannot be ascertained presently.
5. Based on our review conducted as above, subject to note no. 4, 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material mismanagement.

For Das & Prasad
Chartered Accountants
Firm Registration No: 303054E

Pramod Kumar
Agarwal

Digitally signed by Pramod
Kumar Agarwal
Date: 2025.11.14 17:39:28 +05'30'

Pramod Kumar Agarwal
Partner

Membership No.: 056921
UDIN-25056921BMLLRR2427



Place: Kolkata
Date: November 14, 2025

(₹ in Lakh, except EPS)					
Statement of Unaudited Consolidated Financial Results for the Six Month ended 30th September, 2025					
PARTICULARS		Six Month Ended			Year Ended
		30th September, 2025 (Unaudited)	31st March, 2025 (Unaudited)	30th September, 2024 (Unaudited)	31st March, 2025 (Audited)
1	Income				
	a. Revenue from Operations	1,031.49	985.85	1,114.87	2,100.72
	b. Other Income	116.30	168.17	135.36	303.53
	Total Income	1,147.80	1,154.02	1,250.23	2,404.25
2	Expenses				
	a. Employee benefits expense	991.97	1,050.51	1,079.25	2,129.76
	b. Finance cost	1.96	3.99	3.76	7.75
	c. Depreciation and Amortisation	24.74	37.97	31.06	69.03
	d. Other expenses	257.57	290.84	223.24	514.08
	Total Expense	1,276.25	1,383.31	1,337.31	2,720.62
3	Profit Before Tax (1-2)	(128.45)	(229.29)	(87.08)	(316.37)
4	Tax Expense				
	a. Current Tax	-	-	-	-
	b. Deferred Tax	(16.00)	(47.94)	(75.74)	(123.68)
	c. Income Tax Relating to Earlier Years	-	(21.13)	-	(21.13)
	Total	(16.00)	(69.07)	(75.74)	(144.81)
5	Net Profit/ (Loss) For The Period (3-4)	(112.45)	(160.22)	(11.34)	(171.56)
6	Other Comprehensive Income (OCI) (Net of Tax)				
	(a) Items that will not be Reclassified to Profit & Loss				
	Remeasurement of net defined benefit plans	(3.37)	11.43	3.30	14.73
	FVTOCI of Investments	2.37	3.15	(12.34)	(9.19)
7	Total Comprehensive Income (5+6)	(113.45)	(145.64)	(20.38)	(166.02)
8	Paid-up Equity Shares Capital (Face value of ₹ 10/- each)	1,031.94	1,031.94	1,031.94	1,031.94
9	Other Equity	-	-	-	3,724.53
10	Earnings per Share (Face value of ₹ 10/- each)				
	- Basic & diluted (not annualised except year end)	(1.09)	(1.55)	(0.11)	(1.66)

Yudiz Solutions Limited

Chairman & Whole Time Director

(₹ in Lakh)		
Consolidated Statement of Assets and Liabilities		
PARTICULARS	As at 30th September 2025 (Unaudited)	As at March,31 2025 (Audited)
A) ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	135.64	151.69
(b) Right to Use	-	-
(c) Intangible assets	39.69	47.59
(d) Intangible assets under development	581.95	484.86
(e) Goodwill	500.44	500.44
(f) Financial assets :		
(i) Investments	11.07	8.40
(ii) Other financial assets	80.96	74.83
(g) Deferred tax assets (net)	272.45	255.59
Total Non-Current Assets	1,622.20	1,523.40
Current Assets		
(a) Financial assets:		
(i) Trade receivables	76.60	175.52
(ii) Cash and cash equivalents	54.38	44.03
(iii) Bank balance other than (ii) above	3,051.06	3,115.57
(iv) Other Financial assets	285.89	271.14
(b) Other Current Assets	127.04	89.81
Total Current Assets	3,594.97	3,696.07
Total Assets	5,217.17	5,219.47
B) EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,031.94	1,031.94
(b) Other Equity	3,648.71	3,724.53
(c) Non Controlling Interest	(0.92)	36.72
Total Equity	4,679.73	4,793.19
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities:		
(i) Lease liabilities	-	-
(b) Provisions	111.42	90.87
Total Non-Current Liabilities	111.42	90.87
Current liabilities		
(a) Financial liabilities:		
(i) Borrowings	93.52	47.50
(ii) Trade payables		
- Outstanding dues of Micro & small enterprises	0.22	-
- Outstanding dues other than Micro & small enterprises	22.23	11.53
(iii) Lease liabilities	-	-
(iv) Other financial Liabilities	0.17	0.09
(c) Other current liabilities	269.46	240.57
(d) Provisions	40.42	35.72
Total Current Liabilities	426.01	335.41
Total Equity and Liabilities	5,217.17	5,219.47

Yudiz Solutions Limited

Chairman & Whole Time Director

Consolidated Cash Flow Statement

(₹ in Lakh)

	Six Month Ended 30th Septemebr, 2025 (Unaudited)		Six Month Ended 30th Septemebr, 2024 (Unaudited)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before tax		(128.45)		(87.08)
Adjustments for :				
Provision for Doubtful Debt & ECL	(2.01)		18.12	
Depreciation and amortisation expense	24.74		30.03	
Finance Cost	1.62		3.43	
Liability Written back	(0.70)		(0.34)	
Sundry Balances written off	2.83		0.06	
Modification in Lease terms	-		(5.76)	
(Gain) / Loss on Account of Forex Exchange	(1.12)		-	
Unwinding of discount on Security Deposits	-		(0.69)	
Goodwill on Acquisition	-		(500.44)	
Non Controlling Interest on Acusition	-		104.18	
Interest income	(113.48)	(88.13)	(128.42)	(479.83)
Operating Profit before Working Capital Changes		(216.58)		(566.91)
Adjustments for:				
(Increase)/Decrease in Trade Receivables	99.23		162.05	
(Increase)/Decrease in Other Financial Assets & Current Assets	(17.51)		(33.80)	
Increase/(Decrease) in Trade Payables	11.62		20.47	
Increase/(Decrease) in Other Current Financial and Current Liabilities and	49.72	143.06	65.59	214.31
Cash Generated from Operations		(73.52)		(352.60)
Taxes Paid (Net of Refund)		(32.70)		(31.38)
Net Cash (Outflow)/ Inflow from Investing Activity		(106.22)		(383.98)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Acquisition of Property, Plant & Equipments & Intangible Assets	(97.89)		(172.51)	
Interest Received	111.71		134.72	
Investment in Other Companies	(0.03)			
Net Fixed Realised / (Deposit)	58.38	72.17	331.38	293.59
Net Cash (Outflow)/Inflow from Investing Activities		72.17		293.59
C. CASH FLOW FROM FINANCING ACTIVITIES				
Lease Liability paid	-		(15.25)	
Net Movement in Short Terms borrowing	46.02		57.55	
Interest and Other Finance charges paid	(1.62)	44.39	(2.39)	39.91
Net Cash Inflow/(Out flow) from Financing Activities		44.39		39.91
Net Increase/ (Decrease) in Cash & Cash Equivalents (A + B + C)		10.35		(50.48)
Cash & Cash Equivalents as at Opening		44.03		175.87
Cash & Cash Equivalents as at Closing		54.38		125.39

Yudiz Solutions Limited

Chairman & Whole Time Director

Notes:

- 1 The above Unaudited Consolidated Financial Results of Yudiz Solutions Limited (the Company) for the Six Month ended 30th September, 2025 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 14th November, 2025 and subjected to Limited Review by Statutory Auditors.
- 2 The Consolidated Financial Results are prepared in accordance with the Indian Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule / of the Companies (Accounting) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.
- 3 The Company is mainly engaged into the business of providing services related to information technology in and outside India. Looking into the nature of business of the company it is operating under single segment hence segment reporting is not applicable to Company.
- 4 The company had made an initial public offering (IPO) of 27,17,600 equity shares of face value of Rs. 10/- each fully paid up at a price of Rs. 165/- per equity share (including share premium of Rs. 155/- per equity share) aggregating to ₹4,484.04/- Lakhs. The aforementioned equity shares were of the company got listed on NSE Emerge Platform on 17th August, 2023. The details of utilization of the net proceeds as mentioned below:

Particulars	(₹ in Lakh)		
	Planned as per Prospectus	Utilised	Pending to Be Utilised
Unidentified Acquisition (In India & Abroad)	615.54	614.47	1.07
Development of New Product & Technology	615.54	166.29	449.25
Networking & cabling	123.10	-	123.10
Branding & Marketing Expenses	487.00	-	487.00
Capital Expenditure	173.46	-	173.46
Working Capital Requirement	1,057.61	152.37	905.24
General Corporate Purposes	727.75	50.00	677.75
Issue Expenses	684.04	526.32	157.72
Total	4,484.04	1,509.45	2,974.59

- 5 As on date, the Company has not fully utilized the IPO proceeds within the estimated time frame as disclosed in the Red Herring Prospectus. The unutilized amount of Rs. 2974.59 lakh remains temporarily invested in fixed deposits with the Scheduled Banks, in compliance with applicable laws and the objects of the issue. The delay in utilization is primarily attributable to slow down of business under prevailing market conditions. The Company remains committed to deploying the remaining funds of the issue and expects full utilization in near future.
- 6 Subsequent to the reporting date, the Company's equity stake in ABCM App Private Limited has been reduced, pursuant to which its shareholding has reduced from 51.01% to 49.88%. Consequently, ABCM App Private Limited, has ceased to be a subsidiary of the Company and has become an associate, in accordance with the requirements of Ind AS 28 – Investments in Associates and Joint Ventures.
- 7 Previous year/ period figures have been rearranged / regrouped wherever necessary to make them comparable with current period figures.
- 8 The status of investor's complaints during the Six Month ended on 30th September, 2025 are as under:

Complaints Pending at the beginning of the period	NIL
Complaints received during the period	NIL
Complaints Disposed of during the period	NIL
Complaints unresolved at the end of the period	NIL

- 9 The results will be available on the Company's Website "www.yudiz.in" and at the stock exchange website of NSE Ltd. at "www.nseindia.com".

For Yudiz Solutions Limited

Yudiz Solutions Limited

Chairman & Whole Time Director

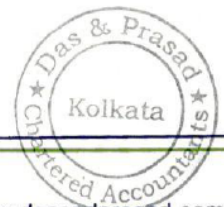
Chairman & Whole time Director
DIN: 00243783

Place: Ahmedabad
Date: November 14, 2025

Limited Review Report on Unaudited Consolidated Financial Results of Yudiz Solutions Limited for the Half Year Ended September 30, 2025 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Yudiz Solutions Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Yudiz Solutions Limited** (the 'Group') for the half year ended September 30, 2025 (the "Statement") attached herewith, 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 Regulation").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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, specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. 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. Attention is drawn to Note 5 of the consolidated financial results, regarding non-utilization of IPO proceeds of ₹ 2974.59 lakhs beyond the period committed in the Offer Document. The management has not proposed revised timelines and have not applied for extension of time line with SEBI /NSE. Hence any material impact due to same cannot be ascertained presently.
5. The Statement includes the financial results of the following entities:
Subsidiaries
 - a) ABCM App Private Limited
 - b) Insightly Dataworks Private Limited
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of two subsidiaries, whose unaudited interim financial results include total assets of Rs. 61.76 lakhs (before intercompany eliminations) as at September 30, 2025, total revenues of Rs. 9.39 lakhs (before intercompany eliminations), total net profit/(loss) after tax of Rs. (76.82) lakhs (before intercompany eliminations), total comprehensive income/(loss) of Rs. (76.82) lakhs (before intercompany eliminations), for the ended September 30, 2025, and net cash



(outflows)/ inflows of Rs. (52.18) Lakhs for the period from April 01, 2025, to September 30, 2025, as considered in the Statement which have been reviewed by their respective independent auditors. The independent auditor's reports on interim financial information of these entities 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 in respect of these subsidiaries, is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

6. 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 ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For Das & Prasad
Chartered Accountants
Firm Registration No: 303054E

Pramod
Kumar
Agarwal

Digitally signed by
Pramod Kumar Agarwal
Date: 2025.11.14
17:40:19 +05'30'

Pramod Kumar Agarwal
Partner
Membership No.: 056921
UDIN- 25056921BMLLRS6807

Place: Kolkata
Date: November 14, 2025

To,
The Board of Directors of
Yudiz Solutions Limited
13th Floor, Bsquare 2
Iscon-Ambli Road,
Ahmedabad 380054

We Das & Prasad, Chartered Accountant, the statutory auditors of Yudiz Solutions Limited, the Company have examined the unaudited books of account for the half year ended September 30, 2025 and other relevant records and documents maintained by the company for then purpose of certifying the accompanying "End Use Utilisation certificate for Initial Public Offer during half year ended September 30, 2025", (hereinafter referred to as the "Statement"), stamped and initialed for.

End Use Utilisation Certificate for Initial Public Offer(IPO) Proceeds received during the Half Year ended September 2025

Sr. No.	Objects as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilised Amount	Remarks
1.	Unidentified Acquisition (In India & Abroad)	615.54	614.47	1.07	
2.	Development of New Product & Technology	615.54	166.29	449.25	
3.	Networking & cabling	123.10	-	123.10	
4.	Branding & Marketing Expenses	487.00	-	487	
5.	Capital Expenditure	173.46	-	173.46	
6.	Working Capital Requirement	1057.61	152.37	905.24	
7.	General Corporate Purposes	727.75	50.00	677.75	
8.	Issue Expenses	684.04	526.32	157.72	
Total		4484.04	1509.45	2974.59	

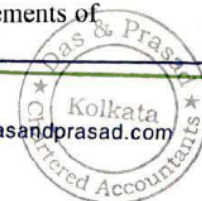
We draw attention to Note 5 of the standalone financial results, regarding non-utilization of IPO proceeds of ₹ 2974.59 lakhs beyond the period committed in the Offer Document. The management has not proposed revised timelines and have not applied for extension of time line with SEBI /NSE. Hence any material impact due to same cannot be ascertained presently

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for the Firm that performs Audit and Review of the Historical Financial Information and Other assurance and related services engagements issued by the Institute of Chartered Accountants of India ("ICAI").

We have conducted our examination in accordance with the 'Guidance Note on Reports or Certificates for Special Purposes' issued by the ICAI which requires that we comply with ethical requirements of

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Tel. : 033-4069 2172, +91 33 2252 1912, Email : d.p.kolkata@yahoo.com, Website : www.dasandprasad.com

Bhubaneswar Office : Siddhivinayak Enclave, Block - A1, Room No. 408, Dist. : Khurda, Bhubaneswar - 751006



the Code of Ethics issued by the ICAI. We hereby confirm that while providing this certificate we have complied with the above guidance notes.

RESTRICTION OF USE

The report has been issued solely for submitting to Board of Directors of **Yudiz Solutions Limited** and should not be used by any other person (except to persons which are authorized by Company) or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purposes or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.



For Das & Prasad
Chartered Accountants
Firm Registration No: 303054E

Pramod Kumar Agarwal
Digitally signed by Pramod Kumar Agarwal
Date: 2025.11.14 18:45:52 +05'30'

Promod Kumar Agarwal
Partner

Membership No.: 056921
UDIN- 25056921BMLLRU6819

Place: Ahmedabad
Date: November 14, 2025