

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of the Company Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Alankit Limited

1. We have reviewed the accompanying statement of Standalone unaudited financial results (Statement) of M/s ALANKIT LIMITED, ("the Company") for the quarter ended 30.09.2025 and Year to date from April 1, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular').
2. This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principals 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, read with the circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to "Review of Interim Financial information performed by the Independent Auditor of the Entity" Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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. **Emphasis of Matter**
 - We draw attention to note no. 3 of the standalone financial results which describes that the company has received demand notices under section 156 of the Income Tax Act, 1961 with respect to assessment years 2011-12 to 2020-21 amounting to Rs.16470.46 Lacs. As per the legal opinion obtained by the company, the said demand is not tenable.
 - We draw attention to Note no. 4 of the Statement which describes that the Company, during the quarter ended 30 June 2025, has written back trade payables amounting to ₹ 862.40 lakhs and written off trade receivables amounting to ₹ 464.64 lakhs. These transactions have a significant impact on the results for that period.
 - We draw attention to "Other Non Current Assets" of the financial statements, which includes the payment amounting to ₹ 5,393.00 Lakhs for the purchase of immovable property from a related party. As of the reporting date, the legal title of the property is yet to be transferred in the name of the Company.

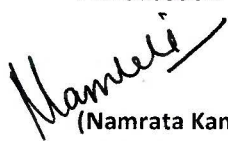


- We draw attention to Note no. 6 of the Statement, which states that certain statutory returns for the quarter ended 30th September 2025 were pending filing as on the date of this report. According to the information and explanations given to us, all relevant transactions have been duly recorded in the books of account, and the management has represented that the filing process is underway.

Our opinion is not modified in respect of above matters.

5. Based on our review conducted as state 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 recognition and measurement principles laid down in the applicable Accounting Standards i.e. Indian Accounting Standards(" Ind AS") specified under section 133 of the Companies Act,2013 as amended , read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kanodia Sanyal & Associates
Chartered Accountants
FRN008396N



(Namrata Kanodia)
Partner

Membership Number: 402909

UDIN: 25402909DMHIZQD6320

Place: New Delhi

Date: 12th November, 2025



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

S.no	PARTICULARS	(* In Lakhs except per share data)					
		Quarter ended			Half Year Ended		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations	1,447.21	1,602.37	2,371.43	3,049.58	5,245.01	10,589.16
	Other Income	456.06	1,120.20	159.99	1,576.26	236.95	672.96
2	Total Income	1,903.27	2,722.57	2,531.42	4,625.84	5,481.96	11,262.12
3	Expenses				16%		
	Purchases of stock in trade	264.30	246.64	228.57	510.94	324.38	913.02
	Changes in inventories of stock in trade	(59.40)	(17.53)	48.81	(76.93)	87.51	131.04
	Employee benefits expenses	555.76	846.13	666.64	1,401.90	1,527.58	3,401.71
	Finance Cost	55.81	54.33	44.07	110.14	86.14	188.93
	Depreciation & Amortisation expense	240.83	239.32	160.50	480.16	302.18	780.79
	Other expenses	540.63	996.82	1,132.45	1,537.45	2,391.82	3,576.13
4	Total Expenses	1,597.93	2,365.72	2,281.04	3,963.66	4,719.60	8,991.62
5	Profit before tax & exceptional items	305.34	356.85	250.38	662.18	762.36	2,270.50
	Exceptional Items	-	-	-	-	-	592.26
	Total Exceptional Items	-	-	-	-	-	592.26
6	Profit before tax	305.34	356.84	250.38	662.18	762.36	1,678.24
7	Tax expenses:						
	Current tax	5.51	113.95	27.68	119.47	200.11	642.88
	Earlier year taxes	-	-	-	-	-	(171.19)
	Deferred tax	(5.33)	8.15	51.08	2.83	27.59	42.79
	Total tax Expense	0.18	122.10	78.71	122.30	227.70	514.48
8	Net Profit for the period	305.16	234.75	171.67	539.88	534.66	1,163.76
9	Other Comprehensive Income / (Losses)						
	Items that will not be reclassified subsequently to the statement of profit and loss			-			
	Remeasurement of defined employee benefit plans	20.33	20.33	16.30	40.65	32.59	81.31
	Changes in fair values of investments in equities carried at fair value through OCI	-	-	-	-	-	-
	Income Tax on items that will not be reclassified subsequently to the statement	(5.92)	(5.92)	(4.75)	(11.84)	(9.49)	(23.68)
	Items that will be reclassified subsequently to the statement of profit and loss	-	-	-	-	-	-
	Exchange differences in translating the financial statement of a foreign operation	-	-	-	-	-	-
	Income Tax on items that will be reclassified subsequently to the statement of profit & Loss	-	-	-	-	-	-
10	Total Other Comprehensive Income / (Losses) (net of tax)	14.41	14.41	11.55	28.81	23.10	57.63
	Total Other Comprehensive Income for the Period	319.57	249.16	183.22	568.69	557.76	1,221.39
	Total Paid up share capital equity shares (Face value of Re. 1 each full paid)	2,711.58	2,711.58	2,711.58	2,711.58	2,711.58	2,711.58
	Other Equity (Excluding Revaluation Reserves)						29060.16
	Earning per equity share (face value Re.1/- each)						
	Basic	0.11	0.09	0.07	0.20	0.20	0.43
	Diluted	0.11	0.09	0.07	0.20	0.20	0.43

NOTES:

- The above standalone unaudited financial results of the company for the quarter and half year ended September 30, 2025 have been reviewed by the audit committee and approved by the board at their respective meetings held on November 12, 2025. The Statutory auditors of the company have carried out a limited review of the above results for the quarter and half year ended September 30, 2025.
- The Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under section 133 of the Companies Act, 2013.
- The company received demand notices amounting to Rs.16470.46 Lakh under section 156 of the Income Tax Act, 1961 with respect to assessment years 2011-12 to 2020-21. The company has filed an appeal with the appropriate authorities against the said tax demand. As per the legal opinion obtained by the company the said demand is not tenable.
- In the quarter ended June 30, 2025, The Company recognised ₹862.40 lakh as other income from written back of certain outstanding trade payables and ₹464.64 lakh as other expense by writing off non-recoverable trade receivables, as part of its ongoing initiatives to streamline working capital and present a true and fair financial position.
- The Exceptional Item in quarter ending March 31, 2025 represent the settlement amount to a vendor amounting to Rs. 592.26 lakhs as per the consent terms of commercial dispute determined under arbitration through legal process.
- Certain statutory returns for the quarter ended 30th September 2025 were pending filing as on the date. All underlying transactions related to these returns have been duly recorded in the books of account. The filing of the pending returns is in progress and will be completed in due course.
- The company's business activities fall in to the following Segments: Product & Service, therefore segment reporting as per Ind AS-108 is furnished.
- Figures have been re-grouped/ re-classified to make them comparable to the current figures wherever necessary.
- Figures in brackets are representing the negative values.
- The Unaudited Standalone Financial Results of Alankit Limited for the above mentioned period are available on company's website, www.alankit.in and on the stock Exchange Website i.e. www.nseindia.com and www.bseindia.com

Date : 12-11-2025

Place: New Delhi

For Alankit Limited

Ankit Agrawal
Managing Director

ALANKIT LIMITED						
CIN:L74900DL1989PLC036860						
Regd. Office: 205-208, Anarkali Complex, Jhandewalan Extension, New Delhi-110055						
UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025 (₹ in Lakhs)						
Particulars	Quarter Ended 30.09.2025	Quarter Ended 30.06.2025	Quarter Ended 30.09.2024	Half Year Ended 30.09.2025	Half Year Ended 30.09.2024	Year Ended 31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
a. Segment A- Services	1,283.58	2,359.70	866.84	3,643.27	2,750.78	5,956.08
b. Segment B- Product sale	213.20	278.10	354.18	491.30	509.41	1,157.17
c. Segment C- IT Enabled Services	-	-	1,243.69	-	2,083.70	3,871.15
d. Unallocated	406.49	84.78	66.71	491.27	138.06	277.71
Total	1,903.27	2,722.57	2,531.42	4,625.84	5,481.95	11,262.12
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	1,903.27	2,722.57	2,531.42	4,625.84	5,481.95	11,262.12
2. Segment Results (Profit/ loss before Depreciation, Tax and Interest from each Segment)						
a. Segment A- Services	172.43	507.82	124.01	680.26	570.00	1,371.67
b. Segment B-Product sale	6.51	45.11	69.54	51.63	80.89	130.26
c. Segment C- IT Enabled Services	-	-	190.25	-	348.59	830.51
d. Unallocated	406.49	84.78	66.71	491.27	138.06	277.71
Total	585.43	637.71	450.51	1,223.16	1,137.54	2,610.15
Less: i) Interest	39.26	41.54	39.62	80.81	73.00	151.12
ii) Other Un-allocated Expenditure net off	240.82	239.32	160.50	480.17	302.18	780.79
Total Profit Before Tax	305.34	356.85	250.39	662.18	762.36	1,678.24
3. Capital Employed						
(Segment Assets-Segment Liabilities)						
a. Segment A- Services Assets	17,850.06	19,384.06	18,904.86	17,850.06	18,904.86	17,745.57
a. Segment A- Services Liabilities	3,540.84	4,201.68	4,781.43	3,540.84	4,781.43	3,197.61
Capital Employed -Segment A	14,309.22	15,182.38	14,123.44	14,309.22	14,123.44	14,547.96
b. Segment B- Product sale Assets	617.83	557.16	610.00	617.83	610.00	549.14
b. Segment B- Product sale Liabilities	835.94	485.67	148.17	835.94	148.17	279.73
Capital Employed -Segment B	(218.11)	71.48	461.83	(218.11)	461.83	269.41
c. Segment C- IT Enabled Service Assets	-	-	1,412.18	-	1,412.18	1,940.39
c. Segment C- IT Enabled Service Liabilities	-	-	1,518.45	-	1,518.45	1,859.37
Capital Employed -Segment C	-	-	(106.27)	-	(106.27)	81.02
d. Unallocated Assets	18,639.38	16,772.34	16,888.69	18,639.38	16,888.69	16,879.09
d. Unallocated Liabilities	389.98	5.27	259.59	389.98	259.59	5.74
Capital Employed -Segment D	18,249.40	16,767.08	16,629.10	18,249.40	16,629.10	16,873.35
Total	32,340.52	32,020.94	31,108.10	32,540.52	31,108.10	31,771.74

Date : 12-11-2025

Place: New Delhi

Ankit Agarwal
Ankit Agarwal
Managing Director



ALANKIT LIMITED**CIN:L74900DL1989PLC036860**

Regd. Office: 205-208, Anarkali Complex, Jhandewalan Extension, New Delhi-110055

Standalone Cash Flow Statement for the period ended September 30, 2025**(₹ in Lakhs)**

Particulars	For the half year ended September 30, 2025	For the year ended March 31, 2025
	(Unaudited)	(Audited)
A. Cash Flow from Operating Activities		
Net Profit before Tax	662.18	1,678.24
Add : Adjustments for		
Depreciation	480.16	780.79
Gratuity Expenses	29.26	57.89
Interest & Finance Exp. on Short Term Borrowings	80.81	151.12
Finance Expenses on Deferred Securities	-	5.62
Total	1,252.41	2,673.66
Less : Adjustments for		
Interest on Loans and Advances	182.19	293.07
Revaluation on Investment	318.12	314.97
Operating Profit before Working Capital changes	752.10	2,065.62
Adjustments for change in Working Capital		
Decrease/ (Increase) in Trade & Other Receivables	836.94	3,824.89
Decrease / (Increase) in Inventories	(76.97)	131.03
Increase/ (Decrease) in Trade & Other Payables	(197.94)	(430.86)
Cash generated from operations	1,314.14	5,590.69
Direct Taxes paid	(79.23)	(574.77)
Net Cash from Operating Activities	1,234.91	5,015.92
B. Cash Flow from Investing Activities		
Interest Income	182.19	293.07
Sale/(Purchase) of Fixed Assets	(7.65)	(2,471.78)
Intangible assets under development	(115.55)	-
Advance given for property	(533.56)	(50.00)
Sale/(Purchase) of Investments	(510.36)	(971.87)
Unsecured Loans (given to)/ received back from Corporate bodies	(211.51)	(728.76)
Net Cash from Investing Activities	(1,196.43)	(3,929.34)
C. Cash Flow from Financing Activities		
Proceeds\ (repayment) against Working Capital Borrowings	3.32	(1,001.27)
Proceeds\ (repayment) against Long Term Borrowings	100.52	(170.57)
Interest & Finance Exp. on Short Term Borrowings	(80.81)	(151.12)
Net Cash from Financing activities	23.03	(1,322.96)
Net Increase/ (Decrease) in cash or cash equivalents	61.50	(236.37)
Cash or cash equivalents (Opening balance)	272.22	508.59
Cash or cash equivalents (Closing balance)	333.72	272.22

For **ALANKIT LIMITED****ANKIT AGARWAL**
MANAGING DIRECTOR

Date : 12-11-2025

Place: New Delhi

ALANKIT LIMITED		
Regd. Office: 205-208, Anarkali Complex, Jhandewalan Extension, New Delhi-110055		
STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025 (₹ in Lakhs)		
	Standalone As at September 30, 2025 (Unaudited)	Standalone As at March 31, 2025 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, plant and equipments	1,495.24	1,588.91
(b) Intangible Assets	2,937.55	3,302.04
(c) Intangible assets under development	115.55	-
(d) Right of Use Assets (ROU)	137.98	152.33
(e) Deferred tax assets (net)	7.42	22.08
(f) Financial Assets		
(i) Investments	13,419.55	13,419.55
(ii) Other Non Current Financial assets	73.40	65.58
(g) Other Non Current assets	7,773.85	7,209.78
Total Non- Current Assets	25,960.54	25,760.27
Current Assets		
(a) Inventories	480.76	403.79
(b) Financial Assets		
(i) Trade receivables	3,960.67	4,816.64
(ii) Cash and cash equivalents	208.43	123.08
(iii) Bank Balance other than (ii) above	125.30	149.14
(iv) Loans	3,982.09	3,770.58
(v) Investment	1,603.96	1,285.84
(c) Current Tax Assets (Net)	95.73	95.73
(d) Other current assets	689.81	709.11
Total current assets	11,146.75	11,353.91
TOTAL ASSETS	37,107.29	37,114.18
EQUITY AND LIABILITIES		
Equity		
(a) Share capital	2,711.58	2,711.58
(b) Other equity	29,628.94	29,060.16
Total Equity	32,340.52	31,771.74
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Long-term borrowings	484.61	384.08
(ii) Other financial liability	117.09	85.25
(b) Provisions	118.97	129.76
Total non-current liabilities	720.67	599.09
Current liabilities		
(a) Financial liabilities		
(i) Short-term borrowings	942.93	939.61
(ii) Trade payables		
Total outstanding dues to MSME		
Total outstanding dues to other than MSME	1,040.76	2,263.03
(iii) Other financial liability	296.86	305.82
(b) Other current liabilities	1,387.14	896.03
(c) Provisions	4.79	5.74
(d) Current tax liabilities (net)	373.62	333.12
Total current liabilities	4,046.10	4,743.35
TOTAL EQUITY AND LIABILITIES	37,107.29	37,114.18

Date : 12-11-2025
Place: New Delhi

For Alankit Limited

Ankit Agarwal
Managing Director

