



KODY TECHNOLAB LIMITED

Date: 14th November, 2025

To,
National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G,
Bandra-Kurla Complex,
Bandra (East),
Mumbai – 400 051

Dear Sir / Madam,

Sub: Integrated Filing (Financial) for the Half Year ended on 30th September, 2025

Ref: Symbol: KODYTECH / Series: SM

Pursuant to the Securities and Exchange Board of India Circular No SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024 please find enclosed herewith the Integrated Filing (Financial) for the Half Year ended on 30th September, 2025.

Kindly take the same on your record and oblige us.

Thanking You.

For, Kody Technolab Limited

Manav Patel
Managing Director
DIN: 07409757

Registered Office Address: 2nd Floor ,Block-J, Safal Mondeal Retail Park, Nr. Iscon Mall, Nr. Rajpathclub,
S.G.Highway, Bodakdev, Ahmedabad, Gujarat – 380054

Work Address: Unit no. G01, ground floor, BIFC, building no. 14-A, block 14, zone-01, GIFT SEZ,
Gandhinagar – 382355

Email: info@kodytechnolab.com | Contact No: +919377229944 | Website: www.kodytechnolab.com

CIN: L72900GJ2017PLC097244

Vipul Khandhar
B.com., L.L.B., FCA,
D.I.S.A. (ICA)
Rachana Khandhar,
BBA, MBA, FCA

Ashish Khandhar
B.Com. FCA

Khandhar & Associates

CHARTERED ACCOUNTANT

311, Dhiraj Avenue,
Opp. Chhadawad Police Chowky,
Ambwadi, Ahmedabad - 380006.
Phone (o): 26469500, 26469600

Limited Review Report on Unaudited Half yearly Financial Results of Kody Technolab Limited Pursuant To Regulation 33 Of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 For the half year ended on 30th September 2025.

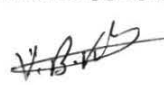
Review Report to
The Board of Directors of,
Kody Technolab Limited

We have reviewed the accompanying statement of Standalone Un-audited Financial Results of Kody Technolab Limited ("the Company") for half year ended on September 30, 2025 (the statement) attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

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, performed by the Independent Auditor of the Entity 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 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For
Khandhar & Associates
Chartered Accountants
FRN: 118940W


Vipul B. Khandhar
Partner

Membership No.:105986
UDIN: 25105986BBIKDV6208
Date: 14/11/2025





KODY TECHNO LAB LIMITED

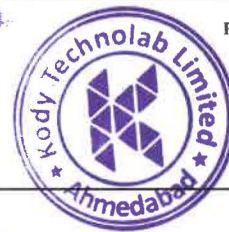
Statement of Unaudited Financial Results for the Half Year ended on September 30, 2025

					(Amount in Lakhs)
	Particulars	Half Year ended on 30/09/2025	Half Year ended on 31/03/2025	Half Year ended on 30/09/2024	Year to date figures for the year ended 31/03/2025
		Unaudited	Audited	Unaudited	Audited
	INCOME FROM OPERATIONS				
I	Revenue from Operations	3,320.90	3,177.95	3,999.23	7,177.18
II	Other Income	28.17	95.50	29.63	125.13
III	Total Revenue (I+II)	3,349.07	3,273.46	4,028.86	7,302.32
IV	EXPENSES				
	Cost of Material Consumed				
	Purchase of Stock in Trade	877.93	1,630.36	1,562.45	3,192.81
	Change in Inventories of Finished Goods, Work-in-progress & Stock in Trade	444.80	(339.15)	(301.18)	(640.33)
	Employee Benefit Expenses	431.80	233.45	454.09	687.54
	Finance Cost	39.10	52.86	20.84	73.70
	Depreciation & Amortization Expense	111.36	105.80	34.91	140.71
	Other Expenses	552.65	556.84	887.84	1,444.68
	Total expenses (IV)	2,457.64	2,240.16	2,658.95	4,899.11
V	Profit before Exceptional & Extraordinary Items and tax (III-IV)	891.43	1,033.30	1,369.91	2,403.21
VI	Exceptional Items				
VII	Profit before Extraordinary Items and tax (V-VI)	891.43	1,033.30	1,369.91	2,403.21
VIII	Prior Period Items				
IX	Profit before tax (VII-VIII)	891.43	1,033.30	1,369.91	2,403.21
X	Tax Expenses				
	1 Current Tax	223.84	251.60	350.00	601.79
	2 Deferred Tax	2.04	39.80	(0.62)	39.18
	3 Tax Related to Earlier Years				
	Total Tax Expenses (X)	225.87	291.40	349.38	640.97
XI	Profit/(Loss) for the period from continuing operations (IX-X)	665.56	741.90	1,020.53	1,762.24
XII	Profit/(Loss) from discontinuing operation				
XIII	Tax Expenses of discontinuing operations				
XIV	Profit/(Loss) from discontinuing operation after tax (XII-XIII)				
XV	Profit/(Loss) for the Period (XI+XIV)				
XVI	Paid up Equity Share Capital	1,274.76	1,274.76	637.38	1,274.76
XVII	Reserves & Surplus				
XVIII	Earnings per equity share				
	(1) Basic	5.22	5.82	16.01	13.82
	(2) Diluted	4.71	5.25	14.42	12.46

Notes:-

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 14th November, 2025.
- The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified opinion on these Results.
- Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.
- AS 17 Relating to Segment wise reporting is not applicable as the Company operates in only One Primary segment i.e IT, Robots & IT enabled service.
- The Company reports basic earnings per share (EPS) in accordance with Accounting Standard - 20. The basic earnings per share is computed by dividing the net profit/loss attributable to equity shareholders and share warrant holders for the year by the weighted average number of equity shares and warrants outstanding during the period, assuming all the share warrants will be converted.

Place : Ahmedabad
Date : 14th November , 2025



For Kody Technolab Limited

M. S. Patel

Manav Patel
Managing Director
DIN : 07409757

Registered Office Address: 2nd Floor ,Block-J, Safal Mondeal Retail Park, Nr. Iscon Mall, Nr. Rajpathclub, S.G.Highway, Bodakdev, Ahmedabad, Gujarat - 380054

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Email: info@kodytechnolab.com | **Contact No:** +919377229944 | **Website:** www.kodytechnolab.com

CIN: L72900GJ2017PLC097244



KODY TECHNO LAB LIMITED

Standalone Statement of Assets & Liabilities as on September 30, 2025

(Amount in Lakhs)

Particulars		As on 30th September 2025	As on 31st March 2025
		Unaudited	Audited
I.	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	Share capital	1,274.76	1,274.76
	Reserves and surplus	4,858.55	4,192.96
	Share warrant Application	3,193.00	2,443.00
		9,326.31	7,910.72
2	Non-current liabilities		
	Long Term Borrowings		
	Deferred Tax Liabilities (Net)	7.39	5.36
	Other Long Term Liabilities		
	Long Term Provision		
		7.39	5.36
3	Current liabilities		
	Short Term Borrowings	342.02	1,306.00
	Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	206.17	111.85
	(ii) Total outstanding dues of creditors other than micro enterprises and small	783.02	737.28
	Other Trade Payable	139.84	150.96
	Other Current Liabilities	2,092.02	877.02
	Short Term Provisions	79.75	74.92
		3,642.82	3,258.03
	TOTAL	12,976.52	11,174.11
II.	ASSETS		
	Non-current assets		
	Property Plant & Equipments		
1	Fixed assets		
	(i) Tangible Assets	1,268.55	655.31
	(ii) Intangible Assets	0.08	337.02
	(iii) Capital Work in Progress	565.77	507.10
	Non Current Investments	2,836.84	2,827.12
	Long Term Loans & Advances (Including FD against Short term borrowings)	1,014.04	1,967.38
	Other Non Current Assets		
		5,685.27	6,293.93
2	Current assets		
	Current Investments		
	Inventories	221.89	666.69
	Trade Receivables	6,208.09	3,478.39
	Cash and cash equivalents	9.23	418.96
	Short Term Loans & Advances	710.51	195.76
	Other Current Assets	141.53	120.38
		7,291.25	4,880.18
	TOTAL	12,976.52	11,174.11

For Kody Technolab Limited



m.s.patel

Place : Ahmedabad
Date : 14th November , 2025

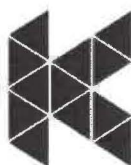
Manav Patel
Managing Director
DIN : 07409757

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KODY TECHNO LAB LIMITED

Standalone Statement of Cash Flows for the half year ended on September 30, 2025

(Amount in Lakhs)

Particulars	For the half Year Ended on 30.09.2025	For the half Year Ended on 30.09.2024
Cash flows from operating activities		
Profit before taxation	891.44	1,369.91
Adjustments for:		
Depreciation & Amortization Expenses	111.36	34.91
Sundry Credit Balances Write Back		(21.51)
Interest Expense		(5.98)
Writtenoff of TDS Receivable		20.84
Finance Cost	(34.60)	
Working capital changes:		
(Increase) / Decrease in Trade Receivables	(2,729.70)	(925.90)
(Increase) / Decrease in Short Term Loans & Advances	(514.75)	(647.57)
(Increase) / Decrease in Other Non Current Liabilities		4.21
(Increase) / Decrease in Other Current Assets	(21.17)	
(Increase) / Decrease in Inventories	444.80	(301.18)
Increase / (Decrease) in Trade Payables	128.95	121.68
(Increase) / Decrease in Long term Loans and Advances (Including FD against Short term borrowings)	953.34	(2,028.00)
Increase / (Decrease) in Short term Provisions	4.83	471.94
Increase / (Decrease) in Other Current Liabilities	991.17	48.45
Cash generated from operations	225.66	(1,858.20)
Payment/Adjustmen on Account of Tax Expenses	-	(349.62)
Net cash from operating activities	225.66	(2,207.82)
Cash flows from investing activities		
Purchase of property, plant and equipment	(446.31)	(177.52)
Investment income	(9.71)	21.51
Proceeds/(Payment) for Long Term Loans & Advances		
(Increase)/Decrease in Other Non Current Assets		(0.62)
Increase in Non Current Investments		(1,000.00)
Net cash used in investing activities	(456.02)	(1,156.63)
Cash flows from financing activities		
Proceeds/ (Repayment) of Short term Borrowings	(963.98)	1,070.00
Proceeds/ (Repayment) of Long term Borrowings		(66.02)
Proceeds from Share Capital		
Proceeds from Securities Premium		
Share warrant Application	750.00	2,436.00
Payment of Finance cost	34.60	(20.84)
Net cash used in financing activities	(179.38)	3,419.14
Net increase in cash and cash equivalents	(409.74)	54.69
Cash and cash equivalents at beginning of period	418.97	813.59
Cash and cash equivalents at end of period	9.23	868.28

Place : Ahmedabad
Date : 14th November , 2025



m.s.patel
Manav Patel
Managing Director
DIN : 07409757

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Vipul Khandhar

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BBA, MBA, FCA

Ashish Khandhar

B.Com. FCA

Khandhar & Associates

CHARTERED ACCOUNTANTS

311, Dhiraj Avenue,

Opp. Chhadawad Police Chowky,
Ambwadi, Ahmedabad - 380006.

Email id : vipul.khandhar@gmail.com

Phone (o): 26469500, 26469600

Limited Review Report on Unaudited Consolidated Financial Results for the half year Ended on 30 September 2025

To,

The Board of Directors,
Kody Technolab Limited.

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of KODY TECHNOLAB LIMITED (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), and its share of the net profit after tax and total comprehensive income of its associate for the half year ended on 30 September 2024 (the "Statement"), being submitted by the Parent pursuant to the requirement of Regulations 33 and 52 of the Securities and Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standard prescribed under Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express our conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information . Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities:



Parent

1. Kody Technolab Limited

Subsidiaries

1. Kody Media Private Limited

Associate

1. Falcon Tech Robotics LLC

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the other auditor certified interim financial results as referred to in paragraph 6 below, 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 AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations 33 of the SEBI (Listing Obligations and , Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of one joint venture included in the Statement, whose interim financial results reflect total revenue loss of Rs. 1.11 crore, for the half year ended 30 September 2025, as considered in the Statement. These financial results have been reviewed by the other auditor whose report has been furnished to us by the Parent's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this joint venture, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter.

7. The comparative financial results of the Group for the corresponding half year ended 30 September 2025 were reviewed by the then Statutory Auditors of the Parent, who had expressed an unmodified conclusion on those consolidated financial results on 14 November 2025. Our conclusion on the Statement is not modified in respect of this matter.

Yours Faithfully,
For, Khandhar & Associates,
Chartered Accountants

Place: Ahmedabad

Date: 14.11.2025


(Vipul B. Khandhar)
Partner

M.NO. 105986

F.R.NO. 118940W.

Udin:- 25105986BBIKDW7728

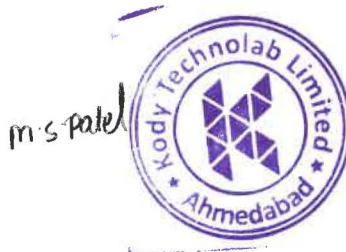




KODY TECHNO LAB LIMITED

Statement of Unaudited Consolidated Financial Results for the Half Year ended on September 30, 2025

(Amount in Lakhs)					
	Particulars	Half Year ended on 30/09/2025	Half Year ended on 31/03/2025	Half Year ended on 30/09/2024	Year to date figures for the year ended 31/03/2025
		Unaudited	Audited	Unaudited	Audited
	INCOME FROM OPERATIONS				
I	Revenue from Operations	3,167.82	3,177.95		7,177.18
II	Other Income	28.27	95.50		125.13
III	Total Revenue (I+II)	3,196.09	3,273.45		7,302.32
IV	EXPENSES				
	Cost of Material Consumed				
	Purchase of Stock in Trade	729.93	1,630.36		3,192.81
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	430.25	(339.15)		(640.33)
	Employee Benefit Expenses	484.54	233.45		687.54
	Finance Cost	39.16	52.86		73.70
	Depreciation & Amortization Expense	124.23	105.80		140.71
	Other Expenses	602.95	556.84		1,444.68
	Total expenses (IV)	2,411.06	2,240.16		4,899.11
V	Profit before Exceptional & Extraordinary Items and tax (III-IV)	785.03	1,033.29		2,403.21
VI	Exceptional Items				
VII	Profit before Extraordinary Items and tax (V-VI)	785.03	1,033.29		2,403.21
VIII	Prior Period Items				
IX	Profit before tax (VII-VIII)	785.03	1,033.29		2,403.21
	Profit/ Loss Belongs to Parent Company	800.74	1,033.29		2,403.21
	Profit/ Loss Belongs to Minority Interest	(15.71)			
	Profit before tax	785.03	1,033.29	-	2,403.21
X	Profit/Loss from associate or joint venture	(111.58)			
	Tax Expenses				
	1 Current Tax	223.83	251.60		601.79
	2 Deferred Tax	1.73	39.80		39.18
	3 Tax Related to Earlier Years				
	Total Tax Expenses (X)	225.56	291.40	-	640.97
XI	Profit/(Loss) for the period from continuing operations (IX-X)	447.89	741.89	-	1,762.24
XII	Profit/(Loss) from discontinuing operation				
XIII	Tax Expenses of discontinuing operations				
XIV	Profit/(Loss) from discontinuing operation after tax (XII-XIII)				
XV	Profit(Loss) for the Period (XI+XIV)	447.89	741.89	-	1,762.24
XVI	Paid up Equity Share Capital	1,274.76	1,274.76		1,274.76
XVII	Reserves & Surplus				
XVIII	Earnings per equity share				
	(1) Basic	3.51	5.82		13.82
	(2) Diluted	3.17	5.25		12.46



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Notes

1. Segment Reporting

Interim consolidated segment reporting financial		Amt(in lacs)	Amt(in lacs)
SR no.	PARTICULAR	Half year ended 30-Sep-25	Year ended 31-Mar-25
1	Segment revenue		
	(A) SEZ UNITS	-	
	(B) DOMESTIC UNIT	3,167.82	7177.18
	Total	3,167.82	7177.18
	Intersegment revenue	-	
	Revenue from Operation	3,167.82	7177.18
2	Segment result (PBT)		
	(A) SEZ UNITS	-19.01	
	(B) DOMESTIC UNIT	808.53	2,351.77
	Total		
	Less: Finance cost	39.16	73.70
	Add other income	28.27	125.13
	Total profit before tax	778.63	2,403.21
3	Segment Asset		
	(A) SEZ UNITS	603.71	
	(B) DOMESTIC UNIT	1,370.47	11168.74
	Total	1,974.18	11168.74
4	Segment liability		
	(A) SEZ UNITS	8.81	
	(B) DOMESTIC UNIT	2,664.67	3258.03
	Total	2,673.48	3258.03

2. The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 14th November, 2025.

3. The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified opinion on these Results.

4. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.

5. The Company reports basic earnings per share (EPS) in accordance with Accounting Standard - 20. The basic earnings per share is computed by dividing the net profit/loss attributable to equity shareholders and share warrant holders for the year by the weighted average number of equity shares and warrants outstanding during the period, assuming all the share warrants will be converted.

For Kody Technolab Limited



m s. Patel

Manav Patel

Managing Director

DIN : 07409757

Place : Ahmedabad

Date : 14th November , 2025



KODY TECHNO LAB LIMITED

Consolidated Statement of Assets & Liabilities as on September 30, 2025

(Amount in Lakhs)

Particulars		As on 30th September 2025	As on 31st March 2025
		Unaudited	Audited
I.	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	Share capital	1,274.76	1,274.76
	Reserves and surplus	5,917.53	4,192.96
	Minority interest	197.84	
	Share warrant Application	3,193.00	2,443.00
		10,583.13	7,910.72
2	Non-current liabilities		
	Long Term Borrowings		
	Deferred Tax Liabilities (Net)	7.09	5.36
	Other Long Term Liabilities		
	Long Term Provision		
		7.09	5.36
3	Current liabilities		
	Short Term Borrowings	342.02	1,306.00
	Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	207.01	111.85
	(ii) Total outstanding dues of creditors other than micro enterprises and small	783.02	737.28
	Other Trade Payable	139.84	152.25
	Other Current Liabilities	1,113.09	880.38
	Short Term Provisions	83.01	79.60
		2,668.00	3,267.36
	TOTAL	13,258.21	11,183.44
II.	ASSETS		
	Non-current assets		
	Property Plant & Equipments		
1	Fixed assets		
	(i) Tangible Assets	1,414.73	655.31
	(ii) Intangible Assets	0.08	337.02
	(iii) Capital Work in Progress	565.77	507.10
	Non Current Investments	2,835.84	2,826.12
	Long Term Loans & Advances (Including FD against Short term borrowings)	1,014.04	1,958.04
	Deferred Tax Assets		
	Other Non Current Assets		
		5,830.45	6,283.59
2	Current assets		
	Current Investments		
	Inventories	225.39	666.69
	Trade Receivables	6,208.21	3,478.39
	Cash and cash equivalents	10.64	419.77
	Short Term Loans & Advances	712.42	195.76
	Other Current Assets	271.09	139.24
		7,427.76	4,899.85
	TOTAL	13,258.21	11,183.44

For Kody Technolab Limited

Place : Ahmedabad
Date : 14th November , 2025



m.s.patel
Manav Patel
Managing Director
DIN : 07409757

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CIN: L72900GJ2017PLC097244



KODY TECHNO LAB LIMITED

Consolidated Statement of Cash Flows for the half year ended on September 30, 2025

(Amount in Lakhs)

Particulars	For the half Year Ended on	For the half Year Ended on
	30.09.2025	30.09.2024
Cash flows from operating activities		
Profit before taxation	673.45	
Adjustments for:		
Depreciation & Amortization Expenses	124.23	
Sundry Credit Balances Write Back		
Finance Cost	(34.60)	
Writtenoff of TDS Receivable		
Operating profit before working capital adjustment	763.09	
Working capital changes:		
(Increase) / Decrease in Trade Receivables	(2,729.83)	
(Increase) / Decrease in Short Term Loans & Advances	(516.66)	
(Increase) / Decrease in Other Non Current Liabilities		
(Increase) / Decrease in Other Current Assets	(150.74)	
(Increase) / Decrease in Inventories	441.30	
Increase / (Decrease) in Trade Payables	129.79	
(Increase) / Decrease in Long term Loans and Advances (Including FD against Short term borrowings)	953.34	
Increase / (Decrease) in Short term Provisions	8.10	
Increase / (Decrease) in Other Current Liabilities	12.24	
Cash generated from operations	(1,089.38)	
Payment/Adjustmen on Account of Tax Expenses		
Net cash from operating activities	(1,089.38)	
Cash flows from investing activities		
Purchase of property, plant and equipment	(605.37)	
Investment income		
Proceeds/(Payment) for Long Term Loans & Advances		
(Increase)/Decrease in Other Non Current Assets		
Increase in Non Current Investments	(8.71)	
Net cash used in investing activities	(614.09)	
Cash flows from financing activities		
Proceeds/ (Repayment) of Short term Borrowings	(963.98)	
Proceeds/ (Repayment) of Long term Borrowings		
Proceeds from Share Capital	213.55	
Proceeds from Securities Premium	1,260.97	
Share warrant Application	750.00	
Payment of Finance cost	34.60	
Net cash used in financing activities	1,295.14	
Net increase in cash and cash equivalents	(408.33)	
Cash and cash equivalents at beginning of period	418.97	
Cash and cash equivalents at end of period	10.64	

For Kody Technolab Limited



m.s. Patel

Manav Patel
Managing Director
DIN : 07409757

Place : Ahmedabad
Date : 14th November, 2025

Registered Office Address: 2nd Floor ,Block-J, Safal Mondeal Retail Park, Nr. Iscon Mall, Nr. Rajpathclub, S.G.Highway, Bodakdev, Ahmedabad, Gujarat - 380054

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KODY TECHNO LAB LIMITED

B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:

STATEMENT OF DEVIATION OR VARIATION IN UTILIZATION OF FUNDS RAISED

Name of listed entity	Kody Technolab Limited
Mode of Fund Raising	Preferential Issue – Convertible Warrants
Amount Raised	Rs. 31,93,00,000/-
Report filed for Half Year ended	30-09-2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Unit holders	Not Applicable
If Yes, Date of Unit holders Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Set forth below are objects for which funds have been raised and where there has been a deviation, in the following table for Consideration received as of half year ended on 30th September, 2025:

Original Object	Modified Object, if any	Original Allocation (Amount in Lakh)	Modified Allocation, if any	Funds Utilised (Amount in Lakh)	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks if any
To meet working capital requirement of the Company	No	Rs. 3,350/-	N.A.	Rs. 468/-	Nil	N.A.
Investment in Company - World EMS Private Limited	No	Rs. 4,000/-	N.A.	Rs. 2,725/-	Nil	N.A.
General Corporate Purpose	No	Rs. 2,450/-	N.A.	Nil	Nil	N.A.

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Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

C. Format for Disclosing Outstanding Default on Loans and Debt Securities:

- Not Applicable as there is no default in the payment of outstanding Loans / revolving facilities, Unlisted debt securities.

D. Format for Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th quarter):

DISCLOSURE OF RELATED PARTY TRANSACTIONS

(Amount in Lakhs)

										Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.							
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1.	KODY TECHNO LAB LIMITED	AAGCK5823N	Mr. Manav Subhashchandra Patel	Managing Director	Loan	102.09	102.09	56.43	102.09	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
2.			Mr. Manav Subhashchandra Patel	Managing Director	Remuneration	60.00	60.00	0.00	60.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
3.			Mrs. Manali Krunal Patel	Whole Time Director	Loan	14.07	14.07	22.44	14.07	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
4.			Mrs. Manali Krunal Patel	Whole Time Director	Remuneration	6.34	6.34	5.15	6.34	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
5.			Mrs. Pooja Sunny Patel	Director	Remuneration	11.17	11.17	4.81	11.17	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
6.			Kody Media Pvt Ltd	Subsidiary	Advance	1111.38	1111.38	0.00	1111.38	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
7.			Kody Media Pvt Ltd	Subsidiary	Loan	9.34	9.34	0.00	9.34	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

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8.		Falcon Tech Robotics LLC	Joint Venture	Sale of Goods or Services	221.48	221.48	0.00	221.48	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
9.		Falcon Tech Robotics LLC	Joint Venture	Investment	9.71	9.71	0.00	9.71	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
10.		Falcon Tech Robotics LLC	Joint Venture	Loan	56.90	56.90	0.00	56.90	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
11.		Datamac Analytics LLC	Relative of Directors	Sale of Goods or Services	552.02	552.02	206.84	552.02	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
12.		Arvind Anticor Ltd	Relative of Directors	Purchase of Goods or Services	0.84	0.84	150.84	0.84	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
13.		Space Box	Partner	Sale of Goods or Services	0.00	0.00	39.45	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
14.		Kody Equipments Private Limited	Relative of Directors	Purchase of Goods or Services	4.03	4.03	54.03	4.03	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

Notes:

1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period
2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.
5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
6. In case of a multi-year related party transaction: a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee". b. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
7. "Cost" refers to the cost of borrowed funds for the listed entity.
8. PAN will not be displayed on the website of the Stock Exchange(s).
9. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.

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KODY TECHNO LAB LIMITED

E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4th Quarter):

- Not Applicable

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Vipul Khandhar

B.com., L.L.B., FCA,
D.I.S.A. (ICA)

Rachana Khandhar,

BBA, MBA, FCA

Ashish Khandhar

B.Com. FCA

Khandhar & Associates

CHARTERED ACCOUNTANTS

311, Dhiraj Avenue,

Opp. Chhadawad Police Chowky,

Ambwadi, Ahmedabad - 380006.

Email id : vipul.khandhar@gmail.com

Phone (o): 26469500, 26469600

TO WHOMSOEVER IT MAY CONCERN

Subject: Utilization of funds from preferential issue and confirmation of deviation, if any.

We have examined all the relevant papers, documents, and statements produced before us for verification provided by **M/s. Kody Technolab Limited** ("the Company"), having **CIN: L72900GJ2017PLC097244**. Based on the information and explanations provided to us, we hereby certify that the funds raised through the Preferential Issue of Convertible Warrants ("**Warrants**") have been utilized by the Company as stated in the explanatory statement to the notice of the general meeting dated 31st May, 2024.

Original Object	Modified Object, if any	Original Allocation (₹ in Lakhs)	Modified Allocation, if any	Funds Utilized (₹ in Lakhs)	Amount of Deviation / Variation according to applicable objects	Remarks if any
To meet working capital requirement of the Company	No	Rs. 33,50,00,000	N.A.	Rs. 4,68,00,000	Nil	N.A.
Investment in Company - World EMS Private Limited	No	Rs. 40,00,00,000	N.A.	Rs. 27,25,00,000	Nil	N.A.
General Corporate Purpose	No	Rs. 24,50,00,000	N.A.	Nil	Nil	N.A.

We further certify that there has been **no deviation or variation** in respect of the utilization of funds raised through the Preferential Issue of the Company as of **half year ended 30th September, 2025**.

Yours Faithfully,
For, Khandhar & Associates,
Chartered Accountants

Place: Ahmedabad

Date: 14.11.2025


(Vipul B. Khandhar)
Partner
M.NO. 105986
F.R.NO. 118940W.
Udin:- 25105986BBIKDX2074

