

S K Patodia & Associates LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Audit of Standalone Half-Yearly and Annual Financial Results of GenXAI Analytics Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
Genxai Analytics Limited
(Genxai Analytics Private Limited)**

Opinion

We have audited the accompanying Standalone Financial Results of GenXAI Analytics Limited, ("the Company") for the half year ended on March 31, 2026 and for the year ended March 31, 2026 ("Financial Result") attached herewith, being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015. This Statement is responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue an audit report on the Financial Result based on our audit.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended on March 31, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements for the half year ended and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these Standalone Financial Result that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act and in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015. This/responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the

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(LLP Identification No : ACE - 4113)

(S K Patodia & Associates (a partnership firm) converted into S K Patodia & Associates LLP with effect from December 15, 2023)



accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Result that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the Standalone Financial Result the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

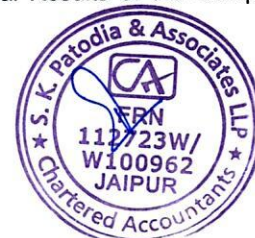
The Boards of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Result as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Result.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Result, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate Internal financial controls with reference to financial statements in place and the operating effectiveness of such controls but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.



Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Emphasis of matter

We draw attention to Note 7 to the accompanying consolidated financial results, which describes the listing of the Company's equity shares on the stock exchange subsequent to the reporting date.

Our conclusion on the Statement is not modified in respect of the above matter.

Other Matters

The accompanying financial results include the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the audited year to date figures up to the first half year ended as on September 30, 2025 of the current financial year. Parallely, the accompanying financial results include the results for the half year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the first half year ended as on September 30, 2024 of the previous financial year, which have not been subject to review or audit by us and we are presented solely based on the information complied by the management. The financial statements of the Company for the year ended March 31, 2025 were audited by another firm of Chartered Accountants, who issued an unmodified opinion vide their report dated September 2, 2025.


Our opinion on the statement, is not modified in respect of this matter.

For S K Patodia & Associates LLP

Chartered Accountants

Firm Registration Number: 112723W/W100962


Vikas Tambi
Partner
Membership Number: 408970
UDIN: 26408970
Date: July 03, 2026
Place: Jaipur



GenXAI Analytics Limited
(Formerly Known as : GENXAI ANALYTICS PRIVATE LIMITED)
CIN: U74140RJ2007PLC024587

3rd Floor, Tower-7, Plot No.7, Teachers Colony, Baba Market, DCM, Ajmer Road, Jaipur, Rajasthan-302021
Website : <https://www.genxai.com> Email Id: secretarial@genxai.com, Contact : 9216043668

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

(Amount in Lakhs)

Particulars	For the Half-Year Ended			For the Year ended	
	31-Mar-2026	30-Sep-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025
	Audited	Audited	Audited	Audited	Audited
REVENUE					
Revenue from Operations	1,929.44	1,374.45	1,563.13	3,303.89	2,583.12
Other Income	79.30	24.47	34.14	103.78	39.25
Total Income	2,008.74	1,398.92	1,597.26	3,407.67	2,622.37
EXPENSES:					
Employees Benefits Expenses	615.28	554.46	500.73	1,169.74	1,030.91
Finance Cost	34.54	25.86	39.42	60.40	58.50
Depreciation and amortization expense	50.76	51.71	25.61	102.47	45.81
Other Expenses	622.95	340.58	243.58	963.53	532.26
Total Expenses	1,323.53	972.61	809.33	2,296.13	1,667.48
Profit Before Exceptional and Extraordinary items and Tax	685.21	426.32	787.93	1,111.53	954.88
Exceptional Items					
Prior Period Items	-	-	45.36	-	45.36
Other Exceptional Items	-	-	-	-	-
Profit Before Extraordinary Items and Tax	685.21	426.32	742.57	1,111.53	909.53
Extraordinary Items	-	-	-	-	-
Profit before Tax	685.21	426.32	742.57	1,111.53	909.53
Tax Expense:					
Current Tax	177.14	114.12	194.49	291.26	239.15
Deferred Tax (Net)	(1.32)	(16.51)	6.96	(17.83)	2.61
Net Profit/(Loss) for the Period	509.39	328.71	541.13	838.10	667.77
Basic Earning per share	3.88	2.63	4.54	6.51	5.60
Diluted Earning per share	3.88	2.63	4.54	6.51	5.60



Date : July 03, 2026
Place : Jaipur

FOR GENXAI ANALYTICS LIMITED
(Formerly Known as : GENXAI ANALYTICS PRIVATE LIMITED)

Rakesh Agarwal
Managing Director
Rakesh Agarwal
DIN: 07678298



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Notes :-

1. The above Audited 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 03rd July, 2026.
2. The Statutory Auditors of the Company have carried out the Statutory Audit of the above financial results of the Company and have expressed an unmodified opinion on these F
3. These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India. As the company is listed on SME Platform of NSE, it has been exempted from the applicability of IND-AS as per the proviso to the rule 4 of Companies (Indian Accounting Standards), 2015. As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS for the preparation of Financial Statements.
4. The results for the year ended March 31, 2026 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. The figures for the half year ended March 31, 2025 and 2026 has been derived by subtracting figures for the half year ended September 30, 2024 and 2025 respectively from the audited figures for the year ended March 31, 2025 and 2026.
6. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.
7. The Company has made an Initial Public Offering (IPO) of 47,28,000 equity share of Face value of Rs. 10 each fully paid up for cash at price of Rs. 116 per equity share (Including share premium of 106 per Equity Share) aggregating to Rs. 54,66,48,000. The aforementioned Equity Shares were allotted to the successful applicants on 10 June, 2026. The equity shares of the company got listed and admitted to the dealings on the exchange w.e.f 12 June, 2026.
8. The Company has executed a Term Sheet for a proposed strategic investment of up to ₹1.20 crore in ShortOrbit Defence Consortium Private Limited. The proposed investment is subject to due diligence, execution of definitive agreements, regulatory approvals and other conditions precedent. Accordingly, no financial effect has been recognized in these financial results as on the reporting date.
9. In accordance with AS 17- Operating Segments, the company operates in single business segment i.e "Developing Bots and Related Technology Solutions."
10. The Government of India has notified the implementation of four Labour Codes, namely The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and The Occupational Safety, Health and Working Conditions Code, 2020, with effect from 21st November 2025. These Codes consolidate and rationalise 29 existing labour laws. Based on the assessment carried out by the Company and the information available as at the reporting date, no material impact is envisaged in this regard. The Company continues to monitor developments on labour code/rules and provide appropriate accounting effect, as applicable.
11. The Company has applied for the allotment of a new Corporate Identification Number (CIN) with the jurisdictional Registrar of Companies pursuant to the applicable provisions of the Companies Act, 2013, on 16 June 2026. As on the date of these financial statements, the application is under process, and the allotment of the new CIN is pending



Date : July 03, 2026
Place : Jaipur

(Formerly Known as : GENXAI ANALYTICS PRIVATE LIMITED)




Managing Director
Rakesh Agarwal
DIN: 07678298

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT MARCH 31, 2026 (Amount in Lakhs)

Particulars	As at 31-Mar-2026 Rs.	As at 31-Mar-2025 Rs.
<u>EQUITY AND LIABILITIES</u>		
Shareholders' Funds		
Share Capital	1,321.56	19.24
Reserves and Surplus	1,565.01	1,125.06
Non-Current Liabilities		
Long Term Borrowing	116.88	205.54
Long Term Provisions	59.20	54.37
Current Liabilities		
Short Term Borrowing	671.85	511.20
Trade Payable		
(A) Total outstanding dues of micro enterprises and small enterprises	8.59	2.45
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	142.67	47.66
Other Current Liabilities	145.39	136.01
Short Term Provisions	55.32	62.06
Total	4,086.45	2,163.58
<u>ASSETS</u>		
Non- Current Assets		
Property, Plant and Equipment and Intangible Assets		
Property, Plant and Equipment	253.97	273.34
Intangible Assets	207.18	258.97
Intangible Assets Under Development	334.38	0.00
Deferred Tax Asset (Net)	26.08	8.25
Non-Current Investment	410.64	91.22
Long Term Loan and Advances	1,076.04	346.43
Current Assets		
Trade receivables	1,092.33	597.88
Cash and Bank Balances	230.06	313.38
Short-term Loan and Advances	-	15.71
Other Current Assets	455.77	258.40
Total	4,086.45	2,163.58

FOR GENXAI ANALYTICS LIMITED
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Date : July 03, 2026
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(Handwritten Signature)

Managing Director
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DIN: 07678298



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STATEMENT OF STANDALONE CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

(Amount in Lakhs)

Particulars	As at 31-Mar-2026 Rs.	As at 31-Mar-2025 Rs.
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Net Profit After Tax as per Statement of Profit and Loss	838.10	667.77
Add: Tax Expenses		
- Current Tax	291.26	239.15
- Deferred Tax	(17.83)	2.61
Net Profit Before Tax as per Statement of Profit and Loss (After Exceptional Item and Tax Thereon)	1,111.53	909.53
Adjustments for:		
Depreciation and Amortization Expense	102.47	45.81
Finance Costs	60.40	58.50
Interest Income	(36.64)	(13.74)
(Gain) / Loss on sale of Property, Plant and Equipment	23.03	8.70
Unrealised Foreign Exchange Gain/Loss	(34.56)	-
Operating Profit before Working Capital Changes	1,226.23	1,008.80
Working capital changes:		
(Increase) / Decrease in Trade and other Receivables	(459.89)	(324.95)
(Increase) / Decrease in Other Current Asset	(197.38)	(13.82)
Increase / (Decrease) in Trade and Other Payables	101.16	(15.38)
Increase / (Decrease) in Other Current and Non Current Liability	14.29	22.83
Cash Generated from Operations	684.41	677.48
Income Tax Paid	-298.09	-178.11
Net Cash Flow from / (Used in) Operating Activities	386.31	499.36
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of Property, Plant and Equipment and Intangible Assets	(472.72)	(421.78)
Sale of Property, Plant and Equipment	84.00	42.50
Investment in Subsidiaries	(156.08)	(5.50)
Investment in Bank Fixed Deposits - Net (having maturity more than 12 months)	(163.33)	-
Proceeds from Bank Fixed Deposits - Net (having maturity more than 12 months)	-	74.95
Loan Given	(713.89)	(362.15)
Interest Received	36.64	13.74
Net Cash Flow from / (Used in) Investing Activities	(1,385.39)	(658.23)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Increase/ (Decrease) in Short-Term Borrowings	160.65	191.80
Increase / (Decrease) in Long-Term Borrowings	(88.66)	114.00
Proceeds from issuance of private placement equity shares	904.17	0.00
Interest Paid	(60.40)	(58.50)
Net Cash Flow from / (Used in) Financing Activities	915.75	247.30
Net Increase in Cash and Cash Equivalents	(83.32)	88.43
Cash and Cash Equivalents at beginning of period	313.38	224.95
Cash and Cash Equivalents at end of period	230.06	313.38



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