

Independent Auditor's Limited Review report on unaudited quarterly and year to date financial results of **Elnet Technologies Limited** pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) 2015.

To

Board of Directors

Elnet Technologies Limited

1. We have reviewed the accompanying Statement of unaudited financial results of "**Elnet Technologies Limited**" (the Company) for the quarter ended and year to date results for the period from April 1,2025 to September 30,2025 (the Statement) attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5,2016 & CIR/CFD/CMD1/44/2019 dated March 29, 2019.
- 2.This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared 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 Rule 3 of Companies (Indian Accounting Rules),2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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. 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 responsible for financial and accounting matters and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised 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 misstatements.

PLACE: Chennai

DATE: 05-11-2025



For SELVAM & SUKU

CHARTERED ACCOUNTANTS

FRN No. 003701S

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by P Nivetha

Nivetha

Date: 2025.11.05
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P. NIVETHA

PARTNER

M.No. 268215

UDIN: 25268215BMUKFJ6237

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 Website: www.elnettechnologies.com
 CIN : L72300TN1990PLC019459
Statement of Unaudited Financial Results for the quarter and six months ended September 30, 2025

SI No	Particulars	(Rs.in Lakhs)						
		Quarter ended			Six months ended		Year ended	
		Sep 30, 2025 (Unaudited)	Jun 30, 2025 (Unaudited)	Sep 30, 2024 (Unaudited)	Sep 30, 2025 (Unaudited)	Sep 30, 2024 (Unaudited)	March 31, 2025 (audited)	March 31, 2024 (audited)
	Income							
1	Revenue from operations	624.54	608.71	602.72	1,233.25	1,191.90	2,303.00	2,614.97
2	Other Income (Net)	285.20	263.11	244.01	548.31	473.91	1,022.29	827.82
3	Total Income (1+2)	909.74	871.82	846.73	1,781.56	1,665.81	3,325.30	3,442.79
4	Expenses							
	Employee benefit expenses	51.85	43.77	45.91	95.62	98.33	194.19	205.63
	Finance costs	14.01	11.48	11.88	25.49	23.44	45.57	65.80
	Depreciation and amortization expense	45.31	42.30	36.69	87.61	73.68	159.94	164.75
	Electricity Charges	60.92	76.09	61.44	137.01	145.77	320.70	311.76
	Other expenses	97.33	110.95	89.55	208.28	177.18	315.00	341.34
	Total Expenses	269.43	284.59	245.47	554.02	518.40	1,035.40	1,089.28
5	Profit before tax (3-4)	640.32	587.23	601.26	1,227.55	1,147.41	2,289.89	2,353.51
6	Tax expense	138.05	85.26	156.59	223.31	297.65	534.67	604.33
7	Profit for the period / year (5-6)	502.26	501.97	444.67	1,004.23	849.76	1,755.22	1,749.18
8	Other comprehensive income / (expense), net of income tax	-	-	-	-	-	1.39	2.78
9	Total comprehensive income for the period /year (7+8)	502.26	501.97	444.67	1,004.23	849.76	1,756.62	1,751.96
10	Paid-up equity share capital	400.00	400.00	400.00	400.00	400.00	400.00	400.00
	Face value per share (Rs)	10.00	10.00	10.00	10.00	10.00	10.00	10.00
11	Other equity	-	-	-	-	-	15,225.16	13,536.09
12	Earning per share (Rs)							
	- Basic	12.56	12.55	11.12	25.11	21.24	43.88	43.73
	- Diluted	12.56	12.55	11.12	25.11	21.24	43.88	43.73

Notes:

- The unaudited financial results have been reviewed by the Audit committee and approved by the board of directors at their respective meeting, held on 05-Nov-2025. The financial results are prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
- The company is engaged in the sole activity of carrying on the business of "Promotion and Maintenance of Software Technology Park" and therefore, has only one reportable segment in accordance with Ind AS 108 'Operating Segments'. Hence, no separate segment reporting is applicable to the company.
- Previous year/period's figures have been regrouped/recast, wherever necessary, to confirm to the classification of the current year/period's classification.

Place: Chennai
Date: 05 November 2025



Unnamalai Thiagarajan
Mrs. Unnamalai Thiagarajan
 Managing Director
 DIN: 00203154

Elnet Technologies Limited
Balance Sheet as at Sep 30, 2025

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Note No.	As at Sep 30, 2025	As at March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipment	4	2,289.32	2,251.14
Capital work in progress	5	1.68	10.05
Financial assets			
Investments	6	423.54	423.54
Other financial assets	7	6,037.74	794.88
Income Tax Assets (net)	8	(7.07)	6.33
Deferred tax asset (net)	19	92.82	11.08
Other Non Current Assets	9	774.19	780.31
Total non-current assets		9,612.21	4,277.32
Current assets			
Financial assets			
Trade receivables	10	179.93	195.12
Cash and cash equivalents	11	3,582.45	2,350.74
Bank balances other than above	12	4,659.25	10,193.51
Other financial assets	13	428.96	441.19
Other current assets	14	59.08	36.61
Total current assets		8,909.67	13,217.17
Total Assets		18,521.88	17,494.50
EQUITY AND LIABILITIES			
Equity			
Equity share capital	15	400.00	400.00
Other equity	16	16,153.40	15,225.16
Total equity		16,553.40	15,625.16
Liabilities			
Non-current liabilities			
Financial liabilities			
Other financial liabilities	17	408.80	265.50
Other Non Current liabilities	17a	89.88	62.32
Provisions	18	2.91	2.27
Total non-current liabilities		501.59	330.08
Current liabilities			
Financial liabilities			
Borrowings	20	426.34	426.34
Trade payables			
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	21	48.71	36.31
Other financial liabilities	22	935.86	1,024.47
Provisions	23	-	-
Other current liabilities	24	55.99	52.12
Total liabilities		1,466.89	1,539.25
Total Equity and Liabilities		1,968.48	1,869.33
		18,521.88	17,494.50
Summary of significant accounting policies and other explanatory information		2	
The accompanying notes are an integral part of the standalone financial statements.			

ELNET TECHNOLOGIES LIMITED

Regd. Office: TS 140, Block No. 2 & 9, Rajiv Gandhi Salai, Taramani, Chennai - 600113

Website : WWW.elnttechnologies.com

CIN : L72300TN1990PLC019459

Statement of cash flows for the half year ended September 30, 2025

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Particulars	For the Half Year ended Sep 30, 2025	For the Year ended March 31, 2025
Cash Flow From Operating Activities		
Profit before income tax	1,227.55	2,289.89
Adjustments for		
Depreciation and amortisation expense	87.61	159.94
(Profit)/Loss on sale of fixed asset	-	-
Provision/ (Reversal) for Employee Benefits	0.72	0.95
Interest Income on deposits	(545.27)	(961.53)
Finance costs	25.49	45.57
	796.10	1,534.82
Change in operating assets and liabilities		
(Increase)/ decrease in Other financial assets	5,534.25	(392.76)
(Increase)/ decrease in trade receivables	15.19	(57.74)
(Increase)/ decrease in Other assets	(16.35)	39.10
Increase/ (decrease) in provisions and other liabilities	86.12	(93.07)
Increase/ (decrease) in trade payables	12.39	(9.08)
	6,427.72	1,021.27
Cash generated from operations	283.36	520.53
Less : Income taxes paid (net of refunds)		
	6,144.36	500.73
Net cash from / (used in) operating activities (A)		
Cash Flows From Investing Activities		
Acquisition of property plant and equipment and Capital work-in-progress	(125.79)	(235.55)
Proceeds on redemption of investments	-	-
Proceeds from disposal of Property, plant and equipment and Capital work-in-progress	-	-
Maturity / (Investments in) fixed deposits with banks more than 3 months	(5,242.86)	(157.06)
Interest Received on Deposits	532.00	960.81
	(4,836.65)	568.20
Net cash from / (used in) investing activities (B)		
Cash Flows From Financing Activities		
Dividend paid	(76.00)	(68.00)
Tax on dividend	-	-
	(76.00)	(68.00)
Net cash used in financing activities (C)		
Net increase / (decrease) in cash and cash equivalents (A+B+C)	1,231.71	1,000.93
Cash and cash equivalents at the beginning of the financial year	2,350.74	1,349.81
Cash and cash equivalents at end of the year	3,582.45	2,350.73
Notes:		
1. The above cash flow statement has been prepared under indirect method prescribed in Ind AS 7 "Cash Flow Statements".		
2. Components of cash and cash equivalents		
Balances with banks		
- In current accounts	427.94	600.23
- In Deposit Account (maturing within 3 months)	3,154.00	1,750.00
Cash on hand	0.50	0.50
	3,582.45	2,350.74

Note:

The above Statement of Cash flows has been prepared under the "Indirect method" as set out in Indian Accounting Standards

(Ind As - 7) Statement of Cash flows