RANGA & CO.

CHARTERED ACCOUNTANTS

Report on unaudited financial results of Skytech Infinite Platform Limited

To the Board of Directors of Skytech Infinite Platform Limited

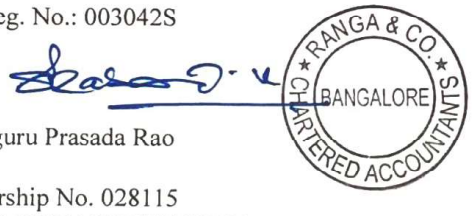
1. We have reviewed the accompanying Statement of Unaudited Financial results of Skytech Infinite Platform Limited ("the Company") for the half year ended 30th September 2026, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

2. This statement 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 principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of 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 RANGA & CO.
Chartered Accountants
Firm Reg. No.: 003042S



K Sivaguru Prasada Rao
Partner
Membership No. 028115
UDIN: 26028115TPXWDY1823

Date: 12.11.2026
Place: Bangalore

112, 2nd Floor, R.V. Road, V.V. Puram, Bangalore - 560 004.
Phone : 2661 9200, 2667 8200, 4094 0025 9945860296 E-mail : rangaandco@gmail.com

SKYTECH INFINITE PLATFORM LIMITED
Registered office at No. 229/3, Oil Mill Compound, Oil Mill Road Saitpalya, Lingarajapuram, Bangalore, Karnataka, India, 560084
CIN No. L51506KA2009PLC049970
Unaudited Interim Balance sheet
(All amounts in Thousands, unless otherwise stated)

Particulars	Unaudited As at September 30, 2026	Audited As at March 31, 2026
I. EQUITY AND LIABILITIES		
(1)Shareholders' Funds		
(a)Share capital	98,206.00	68,750.00
(b)Reserves and surplus	2,73,369.18	1,21,445.16
(2)Share application money pending for allotment		-
(3)Non-current liabilities		
(a)Long-term borrowings	20,303.53	27,520.86
(b)Long-term provisions	15,907.89	14,587.93
(4)Current liabilities		
(a) Short-term borrowings	14,983.37	65,024.14
(b) Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	38,135.17	59,514.36
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	44,444.24	87,956.97
(c) Other current liabilities	9,220.71	18,952.28
(d) Short-term provisions	1,373.70	11,933.89
Total Equity and Liabilities	**5,15,943.77**	**4,75,685.59**
II. ASSETS		
(1)Non-current assets		
(a)Property, Plant and Eqipment and Intangible Assets		
(i) Property, Plant and Equipment	61,090.33	62,920.22
(b) Non-current investments	82,580.43	982.86
(c) Deferred tax assets (Net)	5,596.51	5,167.48
(d) Long-term loans and advances	25.60	25.60
(e) Other Non-current Assets	6,333.22	5,814.47
(2)Current assets		
(a) Inventories	1,35,719.89	86,631.29
(b) Trade receivables	2,09,677.07	2,77,124.33
(c) Cash and cash equivalents	1,089.16	32,912.72
(d) Short-term loans and advances	3,597.93	3,591.25
(e) Other current assets	10,233.62	515.37
Total Assets	**5,15,943.77**	**4,75,685.59**

1. As per Section 52(2) of the Companies Act, 2013, the company used the securities premium account for the shares issue related expenses.

For Skytech Infinite Platform Limited

Director

For Skytech Infinite Platform Ltd.

Managing Director

SKYTECH INFINITE PLATFORM LIMITED
Registered office at No. 229/3, Oil Mill Compound, Oil Mill Road Saitpalya, Lingarajapuram, Bangalore, Karnataka, India, 560084
CIN No. L51506KA2009PLC049970
Unaudited Interim Statement of Financial Results
(All amounts in Thousands, unless otherwise stated)

Particulars	Unaudited		Audited
	Six Months Ended		Year Ended
	September 30, 2026	September 30, 2025	March 31, 2026
I. Income			
Revenue from operations	1,88,185.35	1,58,179.21	5,16,450.02
Other income	2,717.89	3,456.98	4,960.00
Total Income	**1,90,903.25**	**1,61,636.19**	**5,21,410.01**
II. Expenses			
Cost of Material Consumed	1,74,993.83	1,31,174.39	3,61,664.42
Changes in inventory of Raw Material, Finished Goods,WIP, Stock-in-Trade	-46,036.40	-19,731.90	-13,383.00
Employee benefits expenses	40,067.31	32,333.82	75,543.81
Depreciation and amortisation expenses	3,349.97	2,717.28	5,956.12
Finance costs	3,130.94	2,891.34	6,821.52
Other expenses*	45,856.30	10,758.23	26,158.23
Total expenses	**2,21,361.95**	**1,60,143.16**	**4,62,761.11**
III. Profit before exceptional and extraordinary items and tax (I-II)	**-30,458.71**	**1,493.03**	**58,648.91**
IV. Exceptional items	-	-	-
V. Profit before extraordinary itmes and tax(III - IV)	**-30,458.71**	**1,493.03**	**58,648.91**
VI. Extraordinary Items:Prior Period Expenses	-	-	-
VII. Profit before tax (VI-V)	**-30,458.71**	**1,493.03**	**58,648.91**
VIII. Tax expenses:			
Current tax	-	293.492	17,691.00
Deferred tax	-429.04	612.67	-1,090.49
IX. Profit/(loss) for the period from continuing operations(XI-VIII)	**-30,029.67**	**586.86**	**42,048.40**
X. Profit/(loss) from discountiuing operations	-	-	-
XI. Tax expense of discountiuing operations	-	-	-
XII. Profit/(loss) from Discountinuing operations (after tax) (XI - XI)	-	-	-
Profit/(Loss) for the period(IX-XII)	**-30,029.67**	**586.86**	**42,048.40**
Earnings per equity shares:(Face Value Rs. 10)			
(1)Basic	-3.0578	0.0854	6.1161
(2)Diluted	-3.0578	0.0854	6.1161

* Other expenses during the period ended 30th September 2026, includes Branding and Strategic expenses which is a non recurring in nature amounting to Rs. 34000 thousands.

For Skytech Infinite Platform Limited
Director

For Skytech Infinite Platform Ltd.
Managing Director

SKYTECH INFINITE PLATFORM LIMITED

Registered office at No. 229/3, Oil Mill Compound, Oil Mill Road Saitpalya, Lingarajapuram, Bangalore, Karnataka, India, 560084

CIN No. L51506KA2009PLC049970

Unaudited Interim Statement of Cash Flows

(All amounts in Thousands, unless otherwise stated)

	Particulars	Unaudited Six month period ended September 30, 2026		Audited Year Ended 31st March 2026	
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Profit after tax		-30,029.68		42,048.39
	Adjustments For:				
	(Gain)/Loss of derecognition of fixed asset	-		-2,107.33	
	Depreciation and amortisation expenses	3,349.97		5,956.12	
	Tax expenses	-429.04		-1,090.49	
	Finance cost	3,130.94		6,821.52	
	Interest income from Deposits	-904.53	5,147.34	-2,806.34	6,773.46
	Operating profit before working capital changes		**-24,882.34**		**48,821.85**
	(Increase)/Decrease in trade receivables	67,447.26		-1,17,868.57	
	(Increase)/Decrease in Inventories	-49,088.60		-40,219.70	
	(Increase)/Decrease in short term loans and advances	-6.69		-1,409.42	
	(Increase)/Decrease in other current assets	-9,718.26		-185.38	
	(Increase)/Decrease in long-term loans and advances	-		-25.60	
	(Increase)/Decrease in non-current assets	-518.75		-215.47	
	Increase/(Decrease) in short-term and long-term provisions	-9,240.24		10,165.22	
	Increase/(Decrease) in trade payables	-64,891.92		73,085.07	
	Increase/(Decrease) in other current liabilities	-9,731.57		11,291.86	
			-75,748.76		-65,382.00
	Cash used in operations		-1,00,631.10		-16,560.14
	Net cash flow used in operating activities		**-1,00,631.10**		**-16,560.14**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Increase in non current investments				
	Purchase of property, plant and equipment	-1,520.08		-12,013.47	
	Proceeds from sale of property, plant and equipment	-		3,164.70	
	Net proceeds/(Investments) from/ (in) Deposits with Banks	-81,597.57		5,348.72	
	Interest income from Deposits	904.53	-82,213.12	2,806.34	-693.70
	Net cash used in investing activities		**-82,213.12**		**-693.70**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Increase/(Decrease) in short-Term Borrowings	-50,040.78		33,438.50	
	Increase/(Decrease) in long-term borrowings	-7,217.33		5,200.60	
	Receipt of IPO issue proceeds	2,26,811.20			
	Issue expenses paid out of proceeds	-15,401.50			
	Finance cost	-3,130.94	1,51,020.65	-6,821.52	31,817.59
	Net cash generated from finance activities		**1,51,020.65**		**31,817.59**
	Net (Decrease)/Increase in cash and cash equivalents (A+B+C)		**-31,823.55**		**14,563.74**
	Cash and cash equivalents as at beginning of the period		**32,912.71**		**18,348.98**
	Cash and cash equivalents as at end of the period		**1,089.16**		**32,912.71**

Note: The above Cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard 3 on "Cash Flow Statements".

For Skytech Infinite Platform Ltd.

Managing Director

For Skytech Infinite Platform Limited

Director

RANGA & CO.

CHARTERED ACCOUNTANTS

IPO PROCEEDS UTILISATION CERTIFICATE

To,
The Listing Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai - 400 051, Maharashtra, India

Subject: Certificate for the Utilization of Initial Public Offer (IPO) Proceeds

Management's responsibility for the Statement:

1. The Preparation of the information in terms of the requirements of Generally Accepted Accounting Principle (GAAP) is the responsibility of the management of M/s **Skytech Infinite Platform Limited** (Formerly known as Skytech Infinite Platform Private Limited) (hereinafter referred to as "the Company") including the preparation and maintenance of all accounting and other relevant supporting records. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

Auditor's responsibility:

2. Pursuant to the requirements of the requirements for certification of fund utilization as stipulated by SEBI and NSE, as per the applicable regulations, our responsibility is to examine the books of accounts and other relevant documents / records of the applicant and to provide reasonable assurance that the information declared in the statement is in accordance with the books of accounts maintained.

3. To conduct our examination of the statement in accordance with the Guidance note on reports or certificates for special purposes (Revised 2016) issued by the Institute of Chartered Accountants of India. The guidance note requires that we comply with the ethical requirements of the code of ethics issued by the Institute of Chartered Accountants of India.

4. To comply with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality control for firms that perform audits and reviews of historical financial information and other assurance and related services engagements.

Opinion

1. We have examined the books of accounts and relevant records maintained by the company with respect to the utilization of the proceeds raised from the Initial Public Offer (IPO) of equity shares made by the Company in accordance with the Prospectus dated 19th August 2026.

2. We report that, based on the records produced before us and according to the information and explanations given to us, the Company has utilized the IPO proceeds in FY 2026-27 as per the following details:

RANGA & CO. BANGALORE CHARTERED ACCOUNTANTS

112, 2nd Floor, R.V. Road, V.V. Puram, Bangalore - 560 004.
Phone : 2661 9200, 2667 8200, 4094 0025 9945860296 E-mail : rangaandco@gmail.com

(Amount in INR Thousands)

Sl No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document (A)	Proposed Utilisation FY 26-27	Actual Utilisation till 30-09-2026 (B)	Unutilized as on 30-09-2026 (A-B)
1	Working Capital Requirements	1,68,130	88,130	88,130	80,000*
2	Issue Related Expenses	24,681	24,681	18,446	6,235
3	General Corporate Expenses	34,000	34,000	34,000	-
Total		**2,26,811**	**1,46,811**	**1,40,576**	**86,235**

***Unutilized IPO proceeds have been deposited with Punjab National Bank as fixed deposits.**

We further certify that the above utilization is in compliance with the terms and purposes mentioned in the Prospectus and is in accordance with applicable regulations including those prescribed by SEBI, the Companies Act, and other regulatory authorities.

This certificate is issued at the request of the company for submission to National Stock Exchange (NSE).

For RANGA & CO.
Chartered Accountants
Firm Reg. No.: 003042S

RANGA & CO. * BANGALORE * CHARTERED ACCOUNTANTS

K Sivaguru Prasada Rao
Partner
Membership No. 028115
UDIN: 26028115AWXVOR5352

Date: 12.11.2026
Place: Bangalore

112, 2nd Floor, R.V. Road, V.V. Puram, Bangalore - 560 004.
Phone : 2661 9200, 2667 8200, 4094 0025 9945860296 E-mail : rangaandco@gmail.com