

Independent Auditor's Review Report on Unaudited Standalone Financial Results of Vertoz Limited for the Quarter and Half year ended 30th September 2025 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To
**The Board of Directors of
Vertoz Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of The **Vertoz Limited** ('the Company') for the quarter and half year ended September 30th, 2025 attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing, Obligations and Disclosure requirements) Regulations, 2015 ('Listing regulations'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on these financial results based on our review.
2. 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" 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.
3. 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 Indian Accounting Standards (Ind-AS) 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, read with circular issued from time to time including the manner in which it is to be disclosed, or that it contains any material misstatement.

Mittal & Associates
Chartered Accountants
FRN: 106456W

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CA Sourabh Bagaria
Partner

M. No. : 183850

UDIN: 25183850BMKZFL5069

Date: 13/11/2025

Place: Mumbai

VERTOZ LIMITED			
602 AVIOR NIRMAL GALAXY L.B.S. MARG OPP. JOHNSON & JOHNSON MULUND (W) - 400080			
Corporate Identity Number : L74120MH2012PLC226823			
UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2025			
(₹ in lakhs)			
Sr. No.	Particulars	Amount As At 30th Sep 25	Amount As At 31st Mar 25
	ASSETS		
(1)	Non-current Assets		
	(a) Property Plant & Equipment	206.65	167.16
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible Assets	596.01	478.08
	(f) Right of use assets	200.98	263.74
	(g) Financial Assets	-	-
	(i) Investment in Subsidiaries	6,775.65	6,508.27
	(ii) Investment in Others	26.67	19.97
	(iii) Trade Receivables	-	-
	(iii) Other Financial Assets	732.08	696.46
	(h) Deferred Tax assets (net)	92.46	62.46
	(i) Other non-current assets	-	-
	Total Non-current assets	8,630.51	8,196.14
(2)	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	6,866.59	4,773.80
	(iii) Cash & Cash Equivalents	5.01	34.03
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans	2,624.98	2,317.26
	(c) Current Tax Assets (net)	-	30.77
	(d) Other current assets	886.26	480.56
	Total Current Assets	10,382.84	7,636.43
	Total Assets (1+2)	19,013.35	15,832.57
	EQUITY AND LIABILITIES		
(1)	EQUITY		
	(a) Equity Share Capital	8,523.00	8,523.00
	(b) Other Equity	5,228.72	4,643.53
	Total Equity	13,751.72	13,166.53
(2)	LIABILITIES		
	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	4.19
	(ii) Trade Payables	-	-
	(iii) Lease Liabilities	107.33	132.44
	(iv) Other financial Liabilities	-	-
	(b) Provisions	178.04	152.14
	(c) Deferred Tax liabilities (Net)	-	-
	(d) Other Non-current liabilities	242.66	-
	Total Non-current liabilities	528.03	288.77
(3)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,051.62	1,488.40
	(ii) Trade Payables	-	-
	-Dues of micro and small enterprises	-	-
	-Dues of others	1,109.86	609.75
	(iii) Lease Liabilities	108.96	142.06
	(iv) Other financial Liabilities	32.33	23.41
	(b) Current tax liabilities (net)	45.41	18.85
	(c) Provisions	235.42	60.13
	(d) Other current liabilities	150.00	34.67
	Total Current liabilities	4,733.59	2,377.27
	Total Equity and Liabilities (1+2+3)	19,013.35	15,832.57
For Vertoz Limited			
Hirenkumar Shah			
Managing Director			
DIN: 00092739			
Place: Mumbai			
Date: November 13, 2025			



VERTOZ LIMITED 602, AVIOR, NIRMAL GALAXY, L.B.S. MARG, OPP. JOHNSON & JOHNSON, MULUND (W) - 400080 Corporate Identity Number : L74120MH2012PLC226823 STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025							
(₹ in Lakhs, except EPS)							
Sr.No.	Particulars	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)
	Revenue:						
I	Revenue From Operations (Net of Taxes)	1,911.80	1,807.42	1,179.84	3,719.23	2,351.16	5,749.02
II	Other Income	22.10	23.40	332.17	45.50	336.75	345.77
III	Total Income (III)	1,933.90	1,830.82	1,512.01	3,764.72	2,687.91	6,094.79
IV	Expenses:						
	Direct Service Expense	853.84	660.43	710.00	1,514.27	1,229.66	2,693.58
	Employment Benefit Cost	614.30	577.12	425.59	1,191.43	755.61	1,640.80
	Finance Cost	63.55	35.79	59.80	99.34	93.19	165.92
	Depreciation and Amortisation	92.09	78.76	69.18	170.85	131.55	290.39
	Other Expenses	98.57	278.29	123.35	376.85	256.22	629.18
	Total Expenses (IV)	1,722.35	1,630.38	1,387.91	3,352.74	2,466.23	5,419.86
V	Profit before exceptional items and tax (III-IV)	211.55	200.44	124.10	411.99	221.69	674.93
VI	Exceptional Items						
VII	Profit before tax (V-VI)	211.55	200.44	124.10	411.99	221.69	674.93
VIII	Tax expense:						
	(1) Income Tax Provision						
	Current Tax	62.01	54.48	32.99	116.49	55.31	172.77
	Excess / Short Provision	-	-	-	-	-	6.24
	(2) Deferred tax	(18.02)	(7.48)	(6.97)	(25.51)	(24.14)	(17.31)
IX	Profit for the period (VII-VIII)	167.56	153.44	98.08	321.00	190.51	513.23
X	Other Comprehensive Income						
	(i) Items that will not be reclassified to Profit or Loss	4.23	13.64	(3.97)	17.87	14.61	27.50
	(ii) Income tax relating to above	(1.06)	(3.43)	1.00	(4.50)	(3.68)	(6.92)
XI	Total Comprehensive Income (IX-X)	172.85	170.52	93.11	343.37	208.80	547.65
XII	Paid-up equity share capital (Face value of Rs. 10/- each)	8,523.00	8,523.00	8,523.00	8,523.00	8,523.00	8,523.00
XIII	Other Equity						
XIV	Earning per Equity Share (of Rs. 10/- each) (not annualised)						
	(1) Basic	0.20	0.18	0.01	0.38	0.02	0.06
	(2) Diluted	0.20	0.18	0.01	0.38	0.02	0.06

For Vertoz Limited

Hirenkumar Shah
Managing Director
DIN: 00092739
Place: Mumbai
Date: November 13, 2025



VERTOZ LIMITED 602 AVIOR NIRMAL GALAXY L.B.S. MARG OPP. JOHNSON & JOHNSON MULUND (W) - 400080 Corporate Identity Number : L74120MH2012PLC226823 UNAUDITED STANDALONE CASH FLOW STATEMENT FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025		
(₹ in lakhs)		
Particulars	Amount As At 30th Sep 2025	Amount As At 31st Mar 2025
A : Cash flows from operating activities:		
Profit before taxation	411.99	674.93
Add: Non Operating Expense		
Depreciation & Amortisation	170.85	290.39
Capital Work in Process	-	-
Interest expense	57.54	137.22
ESOP Expense	10.19	-
Expected Credit Loss	166.17	-
	404.75	427.61
Less: Non Operating Income		
Other Non Operating Income (Inclusive of interest income)	45.50	392.85
	45.50	392.85
Operating profit before working capital changes	771.23	709.69
Working capital changes:		
Decrease /(Increase) In Trade Receivables	(2,092.78)	(1,319.31)
Decrease/(Increase) in Other Financial Assets	(35.62)	(643.72)
Decrease/(Increase) in Current Loans and Advances	(307.72)	-
Decrease/(Increase) in Other Current Assets	(405.70)	(354.73)
Increase /(Decrease) in Short Term Borrowing	1,563.21	392.89
Increase /(Decrease) in Trade Payables	500.10	108.22
Increase /(Decrease) in Other Financial Liabilities	8.92	(35.08)
Increase /(Decrease) in Other Current Liabilities	357.99	16.22
Increase /(Decrease) in Short Term Provisions	35.08	36.93
Increase /(Decrease) in Adjustments in Provisions	-	-
	(376.51)	(1,798.59)
Cash generated from operations	394.73	(1,088.90)
(-) Taxes paid	(59.16)	(234.48)
Net cash used in operating activities	335.57	(1,323.38)
B : Cash flows from investing activities:		
Fixed asset (Addition)/Deduction	(265.52)	(293.75)
Other Non Operating Income (Inclusive of interest income)	44.41	55.08
Investment	-	(1.01)
Investment in Others	(6.70)	813.96
Net cash Generated from investing activities	(227.80)	574.29
C : Cash flows from financing activities:		
Proceeds from issue of Share Warrants	-	269.68
Increase /(Decrease) in Long Term Borrowings	(4.19)	(9.45)
Increase /(Decrease) in Lease Liabilities	(85.12)	(122.54)
Interest Expenses	(47.47)	(114.56)
Net cash generated from financing activities	(136.78)	23.13
D : Net increase in cash and cash equivalents = (A+B+C)	(29.02)	(725.97)
E : Cash and cash equivalents at beginning of period	34.03	760.00
F : Cash and cash equivalents at end of period = (D+E)	5.01	34.03
Note: Cash and Cash Equivalents Comprises of:		
Particulars	Amount As At 30th Sep 2025	Amount As At 31st Mar 2025
Balance with Banks		
(i) In Current Accounts	3.95	32.58
(ii) In Deposit Accounts	-	-
Cash on Hand	1.06	1.45
Cash & Cash Equivalants	5.01	34.03
For Vertoz Limited  Hirenkumar Shah Managing Director DIN: 00092739 Place: Mumbai Date: November 13, 2025		
		

VERTOZ LIMITED

602, AVIOR, NIRMAL GALAXY, L.B.S. MARG, OPP. JOHNSON & JOHNSON, MULUND (W) – 400080
Corporate Identity Number: L74120MH2012PLC226823

Notes forming part of the Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September 2025:

- 1) The above Financial Results have been reviewed and recommended by the Audit Committee of the Company and, the same were approved by the Board of Directors of the Company at their respective Meeting held on Thursday, 13th November 2025.
- 2) The Financial Results for the Quarter and Half Year ended 30th September 2025, are in compliance with Ind AS and other Accounting Principles generally accepted in India and the Results for the comparative Quarter ended and Half Year ended 30th September 2024 are also in compliance with Ind AS.
- 3) The Financial Statements have been prepared and presented in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards), Rule, 2015, as amended.
- 4) The Company does not have more than one reportable segment in terms of Ind AS hence segment wise reporting is not applicable.
- 5) The figures for the previous Quarters and year-to-date have been restated / regrouped, reclassified, wherever necessary to make them comparable.
- 6) The total Other Comprehensive Income (net of tax) is resultant impact of net gain/ loss based on fair value of equity instrument and fair value of actuarial gain/ loss as per Ind AS. As per fair valuation, the Cumulative impact of Other Comprehensive Income (net of tax) is a net gain of Rs. 5.29 lakhs during the current Quarter ended 30th September 2025 and of Rs. 22.37 lakhs during the Half Year ended 30th September 2025.
- 7) **Consolidation of the Equity Shares of the Company:**

The Company has undergone Consolidation of its Equity Shares during the previous quarter, wherein the face value of the Company's Equity Shares has been changed from Re. 1/- to Rs. 10/- per Share (also referred to as reverse stock split). This process was approved by the Shareholders through a Postal Ballot on 7th June 2025 and the record date for the consolidation was 25th June 2025. Post the Consolidation, the total number of Equity Shares of the Company changed from 85,23,00,000 Equity Shares of Re. 1/- each to 8,52,30,000 Equity Shares of Rs. 10/- each.

For Vertoz Limited


Hirenkumar Shah
Managing Director
DIN: 00092739
Place: Mumbai
Date: 13th November 2025



Independent Auditor's Review Report on Unaudited consolidated financial results of Vertoz Limited for the Quarter and Half Year ended 30th September 2025 pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors
Vertoz Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of The **Vertoz Limited** (“the Holding Company”), its foreign subsidiary and an associate (together referred to as “the Group”) for the quarter and half year ended September 30th, 2025 attached herewith being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing, Obligations and Disclosure requirements) Regulations, 2015 (“Listing regulations”). This statement is the responsibility of the Holding Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on these financial results based on our review.
2. We conducted our review 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 Holding 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.
3. The Statement includes the results of the following entities:

Sr.no	Subsidiary Name	Type
1	Adzurite Solutions Pvt Ltd, India	Wholly Owned Subsidiary of Vertoz Limited, India
2	Own Web Solutions Pvt Ltd, India	Wholly Owned Subsidiary of Vertoz Limited, India
3	Increment X Pvt Ltd, India	Wholly Owned Subsidiary of Vertoz Limited, India
4	Performise Solutions Pvt Ltd, India	Majority Owned Subsidiary-51%
5	Performise Inc, USA	Wholly Owned Subsidiary of Vertoz Limited, India
6	Qualispace Cloud Private Limited, India	Wholly Owned Subsidiary of Vertoz Limited, India
7	Vertoz Limited, Hongkong	Wholly Owned Subsidiary of Vertoz Limited, India
8	Vertoz Ltd, UK	Wholly Owned Subsidiary of Vertoz Limited, India
9	Vertoz Advertising FZ-LLC, UAE	Wholly Owned Subsidiary of Vertoz Limited, UK
10	Vertoz FZ LLC, UAE	Wholly Owned Subsidiary of Vertoz Limited, India
11	OR Solutions FZ LLC, UAE	Wholly Owned Subsidiary of Vertoz FZ LLC, UAE
12	Vertoz Inc, USA	Wholly Owned Subsidiary of Vertoz Limited, India
13	AdNet Holdings Inc, USA	Wholly Owned Subsidiary of Vertoz Inc
14	MediaXchange LLC, USA	Wholly Owned Subsidiary of Adnet Holdings Inc
15	Advlistings LLC, USA	Wholly Owned Subsidiary of Adnet Holdings Inc
16	BidderAds LLC, USA	Wholly Owned Subsidiary of Adnet Holdings Inc
17	Adspectro LLC (Formerly Known as Magic Pocket LLC, USA)	Wholly Owned Subsidiary of Adnet Holdings Inc
18	AdCanny LLC, USA	Wholly Owned Subsidiary of Adnet Holdings Inc
19	AdZesto LLC, USA	Wholly Owned Subsidiary of Adnet Holdings Inc
20	BoffoAds LLC, USA	Wholly Owned Subsidiary of Adnet Holdings Inc
21	Adokut LLC, USA	Wholly Owned Subsidiary of Adnet Holdings Inc
22	Admeridian LLC, USA	Wholly Owned Subsidiary of Adnet Holdings Inc
23	Hueads LLC, USA	Wholly Owned Subsidiary of Adnet Holdings Inc
24	Admida LLC, USA	Wholly Owned Subsidiary of Adnet Holdings Inc
25	FlairAds LLC, USA	Wholly Owned Subsidiary of Adnet Holdings Inc
26	Zkraft Inc, USA	Wholly Owned Subsidiary of Vertoz Inc
27	PubNX Inc, USA	Wholly Owned Subsidiary of Vertoz Inc
28	Admozart Inc, USA	Wholly Owned Subsidiary of Vertoz Inc

Sr.no	Subsidiary Name	Type
29	AdZurite Inc, USA	Wholly Owned Subsidiary of Vertoz Inc
30	Adzurite LLC, USA	Wholly Owned Subsidiary of Vertoz Inc
31	Admozart LLC, USA	Wholly Owned Subsidiary of Vertoz Inc
32	Qualisapce LLC, USA	Wholly Owned Subsidiary of Vertoz Inc
33	Increment X LLC, USA	Wholly Owned Subsidiary of Vertoz Inc
34	IngeniousPlex LLC, USA	Wholly Owned Subsidiary of Vertoz Inc
35	Vokut LLC, USA	Wholly Owned Subsidiary of Vertoz Inc
36	TechBravo LLC, USA	Wholly Owned Subsidiary of Vertoz Inc
37	OwnRegistrar Inc, USA	Wholly Onwed Subsidiary of Vertoz Limited, India
38	Qualispace Inc, USA	Wholly Onwed Subsidiary of Vertoz Limited, India
39	Hueads Inc, USA	Wholly Onwed Subsidiary of Vertoz Limited, India
40	Vokut Inc, USA	Wholly Onwed Subsidiary of Vertoz Limited, India
41	Admeridian Inc, USA	Wholly Onwed Subsidiary of Vertoz Limited, India
42	Adokut Inc, USA	Wholly Owned Subsidiary of Admeridian Inc
43	AdCanny Inc, USA	Wholly Owned Subsidiary of Admeridian Inc
44	AdZesto Inc, USA	Wholly Owned Subsidiary of Admeridian Inc
45	Boffoads Inc, USA	Wholly Owned Subsidiary of Admeridian Inc
46	Flairads Inc, USA	Wholly Owned Subsidiary of Admeridian Inc
47	Admida Inc, USA	Wholly Owned Subsidiary of Admeridian Inc
48	OwnAdtech Inc, USA	Wholly Owned Subsidiary of Admeridian Inc

4. (a) We did not review the financial results of Indian subsidiary, whose financial statements reflect net loss after tax of Rs.255.10 Lakhs and total comprehensive loss of Rs. 255.11 lakhs (represents Group's share) for the quarter and half year ended September 30, 2025. These financial statements have been reviewed by other auditor whose review report has been furnished to us by the Parent Company's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on the report of the other auditor and our opinion is also based solely on the report of such other auditor.

Our conclusion is not modified in respect of matters referred to in above paragraph.

- (b) We are not required to perform procedures in accordance with the circular issued by the Securities Exchange Board of India (SEBI) under regulation 33(8) of the Listing Regulations, to the extent applicable.

- (c) Based on our review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable Indian Accounting Standards (IND AS) 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 read with Circulars issued from time to time including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mittal & Associates
Chartered Accountants
FRN: 106456W

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CA Sourabh Bagaria

Partner

M.NO.:183850

Date: 13/11/2025

UDIN: 25183850BMKZFK5487

Place: Mumbai

VERTOZ LIMITED 602 AVIOR NIRMAL GALAXY L.B.S. MARG OPP. JOHNSON & JOHNSON MULUND (W) - 400080 Corporate Identity Number : L74120MH2012PLC226823 UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2025 (₹ in lakhs)			
Sr. No.	Particulars	Amount As At 30th Sep 2025	Amount As At 31st Mar 2025
	ASSETS		
(1)	Non-current Assets		
	(a) Property, Plant & Equipment	213.81	200.69
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible Assets	11,232.22	8,102.11
	(f) Right of use assets	200.98	263.74
	(g) Financial Assets	-	-
	(i) Investment in Subsidiaries	0.00	-
	(ii) Investment in Others	26.67	19.97
	(ii) Trade Receivables	-	-
	(iii) Loans	-	-
	(h) Deferred Tax assets (net)	96.19	65.70
	(i) Other financial assets	846.35	810.32
	Total Non-current assets	12,616.22	9,462.55
(2)	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	5,602.79	6,108.80
	(iii) Cash & Cash Equivalents	474.41	1,279.51
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans	3,307.67	3,398.62
	(c) Current Tax Assets (net)	-	34.68
	(d) Other current assets	8,094.94	5,083.29
	Total Current Assets	17,479.81	15,904.90
	Total Assets (1+2)	30,096.04	25,367.44
	EQUITY AND LIABILITIES		
(1)	EQUITY		
	(a) Equity Share Capital	8,523.00	8,523.00
	(b) Other Equity	14,403.93	10,517.23
	Total Equity	22,926.93	19,040.23
	Non controlling interest	-	-
	TOTAL EQUITY	22,926.93	19,040.23
(2)	LIABILITIES		
	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	7.89	3.24
	(ii) Trade Payables	-	-
	(iii) Lease Liabilities	107.33	132.44
	(iv) Other financial Liabilities	-	-
	(b) Provisions	192.64	166.24
	(c) Deferred Tax liabilities (Net)	-	-
	(d) Other Non-current liabilities	242.66	-
	Total Non-current liabilities	550.52	301.92
(3)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,613.66	1,837.99
	(ii) Trade Payables	-	-
	-Dues of micro and small enterprises	-	-
	-Dues of others	3,722.56	3,180.77
	(iii) Lease Liabilities	108.96	142.06
	(iv) Other financial Liabilities	2.88	-
	(b) Current tax liabilities (net)	160.30	82.52
	(c) Provisions	193.29	111.03
	(d) Other current liabilities	816.94	670.93
	Total Current liabilities	6,618.59	6,025.30
	Total Equity and Liabilities (1+2+3)	30,096.04	25,367.44
For Vertoz Limited Hirenkumar Shah Managing Director DIN: 00092739 Place: Mumbai Date: November 13, 2025			



VERTOZ LIMITED 602 AVIOR NIRMAL GALAXY L.B.S. MARG OPP. JOHNSON & JOHNSON MULUND (W) - 400080 Corporate Identity Number : L74120MH2012PLC226823 STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025							
(₹ in Lakhs, except EPS)							
Sr.No.	Particulars	Quarter End			Half Year End		Year End
		30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)	31-Mar-25 (Audited)
	Revenue:						
I	Revenue From Operations (Net of Taxes)	7,226.22	7,048.97	6,364.75	14,275.19	12,382.00	25,519.92
II	Other Income	250.55	40.64	338.80	291.19	353.46	697.94
III	Total Income (III)	7,476.77	7,089.60	6,703.54	14,566.38	12,735.46	26,217.86
IV	Expenses:						
	Direct Service Expense	5,229.75	4,887.63	4,896.49	10,117.39	9,413.93	18,526.70
	Employment Benefit Cost	685.70	653.30	573.42	1,339.00	983.36	2,044.21
	Finance Cost	165.02	51.90	72.48	216.91	117.55	217.94
	Depreciation and Amortisation	327.73	252.90	241.47	580.63	520.30	1,335.27
	Other Expenses	266.95	508.70	211.70	775.65	407.95	1,305.39
	Total Expenses (IV)	6,675.16	6,354.42	5,995.55	13,029.58	11,443.09	23,429.51
V	Profit before exceptional items and tax (III-IV)	801.62	735.18	708.00	1,536.80	1,292.36	2,788.35
VI	Exceptional Items						
VII	Profit before tax (V-VI)	801.62	735.18	708.00	1,536.80	1,292.36	2,788.35
VIII	Tax expense:						
	(1) Income Tax Provision						
	Current Tax	96.08	95.38	58.30	191.46	91.62	246.26
	Excess / Short Provision	-	-	-	-	-	-2.10
	(2) Deferred tax	-18.35	-7.61	-7.05	-25.96	-29.66	-22.17
IX	Profit for the period (VII-VIII)	723.88	647.41	656.74	1,371.29	1,230.41	2,566.36
X	Other Comprehensive Income						
	(i) Items that will not be reclassified to Profit or Loss	4.22	13.53	-3.92	17.75	20.10	33.66
	(ii) Income tax relating to above	-1.06	-3.40	0.99	-4.47	-5.06	-8.38
XI	Total Comprehensive Income (IX-X)	729.17	664.34	651.84	1,393.51	1,255.56	2,608.39
	Total Profit or Loss, attributable to						
	Profit or Loss, attributable to owners of parent	679.27	638.05	656.74	1,317.32	1,230.41	2,600.84
	Total Profit or Loss, attributable to non-controlling interests	44.62	9.36	-	53.98	-	-34.49
	Total Comprehensive Income, attributable to	-	-	-	-	-	-
	Total Comprehensive Income for the period attributable to owners of parent	684.52	654.92	651.84	1,339.44	1,255.56	2,642.93
	Total Comprehensive Income for the period attributable to non-controlling interests	44.65	9.42	-	54.07	-	-34.54
		-	-	-	-	-	-
		-	-	-	-	-	-
XII	Paid-up equity share capital (Face value of Rs. 10/- each)	8,523.00	8,523.00	8,523.00	8,523.00	8,523.00	8,523.00
XIII	Other Equity						
XIV	Earning per Equity Share (of Rs. 10/- each) (not annualised)						
	(1) Basic	0.85	0.76	0.08	1.61	0.14	0.30
	(2) Diluted	0.85	0.76	0.08	1.61	0.14	0.30

For Vertoz Limited

Hirenkumar Shah
Managing Director
DIN: 00092739
Place: Mumbai
Date: November 13, 2025



VERTOZ LIMITED		
602 AVIOR NIRMAL GALAXY L.B.S. MARG OPP. JOHNSON & JOHNSON MULUND (W) - 400080		
Corporate Identity Number : L74120MH2012PLC226823		
UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025		
('₹ in lakhs)		
Particulars	Amount As At 30th Sep 2025	Amount As At 31st Mar 2025
A : Cash flows from operating activities:		
Profit before taxation	1,536.80	2,788.35
Add: Non Operating Expense		
Depreciation & Amortisation	580.63	1,335.27
Capital Work in Process	-	-
Interest expense	150.98	217.94
ESOP Expense	10.19	-
Expected Credit Loss	166.11	-
	907.90	1,553.22
Less: Non Operating Income		
Other Non Operating Income (Inclusive of interest income)	291.19	697.94
	291.19	697.94
Operating profit before working capital changes	2,153.51	3,643.63
Working capital changes:		
Decrease /(Increase) In Trade Receivables	506.00	(788.80)
Decrease/(Increase) in Other Financial Assets	(36.03)	(675.58)
Decrease/(Increase) in Other Non-Current Assets	-	-
Decrease/(Increase) in Other Current Assets	(3,011.65)	(3,601.77)
Increase /(Decrease) in Short Term Borrowing	(224.33)	449.74
Increase /(Decrease) in Trade Payables	541.79	1,471.56
Increase /(Decrease) in Current Tax Liabilities	-	-
Increase /(Decrease) in Other Financial Liabilities	2.88	372.45
Increase /(Decrease) in Other Current Liabilities	388.67	170.34
Increase /(Decrease) in Short Term Provisions	188.79	(18.86)
Increase /(Decrease) in Adjustments in Provisions	-	120
	(1,643.88)	(2,501.34)
Cash generated from operations	509.64	1,142.29
(-) Taxes paid	(70.02)	(294.25)
Net cash used in operating activities	439.62	848.04
B : Cash flows from investing activities:		
Fixed asset (Addition)/Deduction	(3,397.69)	(327.63)
Other Non Operating Income (Inclusive of interest income)	290.10	383.98
Investment	-	-
Investment in Others	(6.70)	813.96
Net cash Generated from investing activities	(3,114.29)	870.31
C : Cash flows from financing activities:		
Proceeds from issue of Share Warrants	-	269.68
Proceeds for business combination	-	-
Proceeds from Issue of Compulsary Convertible Debenture	2,000.00	-
Expenses of business combination directly Transfer to reserve	-	-
Increase /(Decrease) in Long Term Borrowings	4.65	(30.15)
Increase /(Decrease) in Lease Liabilities	(85.12)	(122.54)
Increase /(Decrease) in Other Long Term Liabilities	-	-
(Increase) /Decrease in Loans	90.95	(1,439.84)
Interest Expenses	(140.90)	(195.28)
Net cash generated from financing activities	1,869.57	(1,518.13)
D : Net increase in cash and cash equivalents = (A+B+C)	-805.10	200.22
E : Cash and cash equivalents at beginning of period	1,279.51	1,079.29
F: Cash and cash equivalents at end of period = (D+E)	474.41	1,279.51
Note:		
Cash and Cash Equivalants Comprises of:		
Particulars	Amount As At 30th Sep 2025	Amount As At 31st Mar 2025
Balance with Banks		
(i) In Current Accounts	473.20	1,277.91
(ii) In Deposit Accounts	-	-
Cash on Hand	1.21	1.60
Cash & Cash Equivalants	474.41	1,279.51
For VertoZ Limited  Hirenkumar Shah Managing Director DIN: 00092739 Place: Mumbai Date: November 13, 2025		
		

VERTOZ LIMITED

602, AVIOR, NIRMAL GALAXY, L.B.S. MARG, OPP. JOHNSON & JOHNSON, MULUND (W) – 400080

Corporate Identity Number: L74120MH2012PLC226823

Notes forming part of the Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2025:

- 1) The above Financial Results have been reviewed and recommended by the Audit Committee of the Company and, the same were approved by the Board of Directors of the Company at their respective Meeting held on Thursday, 13th November, 2025.
- 2) The Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2025, are in compliance with Ind AS and other Accounting Principles generally accepted in India and the Results for the comparative Quarter and Half Year ended 30th September, 2024 are also in compliance with Ind AS.
- 3) The Consolidated Financial Statements have been prepared and presented in accordance with the Indian Accounting Standards (Ind AS) notified under the Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards), Rule, 2015, as amended.
- 4) The Company does not have more than one reportable segment in terms of Ind AS hence segment wise reporting is not applicable.
- 5) The figures for the previous Quarters and year-to-date have been restated / regrouped, reclassified, wherever necessary to make them comparable.
- 6) The total Other Comprehensive Income (net of tax) is resultant impact of net gain/ loss based on fair value of equity instrument and fair value of actuarial gain/ loss as per Ind AS. As per fair valuation, the Cumulative impact of Other Comprehensive Income (net of tax) is a net gain of Rs. 5.29 Lakhs during the current Quarter ended 30th September, 2025 and Rs. 22.22 Lakhs during the Half Year ended 30th September, 2025.

7) Consolidation of the Equity Shares of the Company:

The Company has undergone Consolidation of its Equity Shares during the previous quarter, wherein the face value of the Company's Equity Shares has been changed from Re. 1/- to Rs. 10/- per Share (also referred to as reverse stock split). This process was approved by the Shareholders through a Postal Ballot on 7th June 2025 and the record date for the consolidation was 25th June 2025. Post the Consolidation, the total number of Equity Shares of the Company changed from 85,23,00,000 Equity Shares of Re. 1/- each to 8,52,30,000 Equity Shares of Rs. 10/- each.

8) These Financial Statements includes the year-to-date results of the following Entities: -

- (a) Adzurite Solutions Pvt. Ltd., India (Wholly Owned Subsidiary of Vertoz Limited, India)
- (b) Own Web Solution Pvt. Ltd. India (Wholly Owned Subsidiary of Vertoz Limited, India)
- (c) Increment X Pvt. Ltd., India (Wholly Onwed Subsidiary of Vertoz Limited, India)
- (d) Performise Solutions Pvt. Ltd., India (Majority Owned Subsidiary - 51%)
- (e) Performise Inc., USA (Wholly Owned Subsidiary of Performise Solutions Pvt. Ltd., India)
- (f) Qualispace Cloud Private Limited, India (Wholly Owned Subsidiary of Vertoz Limited, India)
- (g) Vertoz Limited, Hongkong (Wholly Onwed Subsidiary of Vertoz Limited, India)
- (h) Vertoz Ltd, UK (Wholly Onwed Subsidiary of Vertoz Limited, India)
- (i) Vertoz Advertising FZ-LLC, UAE (Wholly Owned Subsidiary of Vertoz Limited, UK)
- (j) Vertoz FZ LLC, UAE (Wholly Onwed Subsidiary of Vertoz Limited, India)
- (k) OR Solutions FZ LLC, UAE (Wholly Owned Subsidiary of Vertoz FZ LLC, UAE)
- (l) Vertoz Inc, USA (Wholly Onwed Subsidiary of Vertoz Limited, India)
- (m) AdNet Holdings Inc., USA (Wholly Owned Subsidiary of Vertoz Inc.)
- (n) MediaXchange LLC, USA (Wholly Owned Subsidiary of Adnet Holdings Inc.)



VERTOZ LIMITED

602, AVIOR, NIRMAL GALAXY, L.B.S. MARG, OPP. JOHNSON & JOHNSON, MULUND (W) – 400080

Corporate Identity Number: L74120MH2012PLC226823

- (o) Advlistings LLC, USA (Wholly Owned Subsidiary of Adnet Holdings Inc.)
- (p) BidderAds LLC, USA (Wholly Owned Subsidiary of Adnet Holdings Inc.)
- (q) Adspectro LLC (Formerly Known as MagicPocket LLC), USA (Wholly Owned Subsidiary of Adnet Holdings Inc.)
- (r) AdCanny LLC, USA (Wholly Owned Subsidiary of Adnet Holdings Inc.)
- (s) AdZesto LLC, USA (Wholly Owned Subsidiary of Adnet Holdings Inc.)
- (t) BoffoAds LLC, USA (Wholly Owned Subsidiary of Adnet Holdings Inc.)
- (u) Adokut LLC, USA (Wholly Owned Subsidiary of Adnet Holdings Inc.)
- (v) Admeridian LLC, USA (Wholly Owned Subsidiary of Adnet Holdings Inc.)
- (w) Hueads LLC, USA (Wholly Owned Subsidiary of Adnet Holdings Inc.)
- (x) Admida LLC, USA (Wholly Owned Subsidiary of Adnet Holdings Inc.)
- (y) FlairAds LLC, USA (Wholly Owned Subsidiary of Adnet Holdings Inc.)
- (z) Zkraft Inc., USA (Wholly Owned Subsidiary of Vertoz Inc.)
- (aa) PubNX Inc., USA (Wholly Owned Subsidiary of Vertoz Inc.)
- (ab) Admozart Inc., USA (Wholly Owned Subsidiary of Vertoz Inc.)
- (ac) AdZurite Inc., USA (Wholly Owned Subsidiary of Vertoz Inc.)
- (ad) Adzurite LLC, USA (Wholly Owned Subsidiary of Vertoz Inc.)
- (ae) Admozart LLC, USA (Wholly Owned Subsidiary of Vertoz Inc.)
- (af) Qualisapce LLC, USA (Wholly Owned Subsidiary of Vertoz Inc.)
- (ag) Increment X LLC, USA (Wholly Owned Subsidiary of Vertoz Inc.)
- (ah) IngeniousPlex LLC, USA (Wholly Owned Subsidiary of Vertoz Inc.)
- (ai) Vokut LLC, USA (Wholly Owned Subsidiary of Vertoz Inc.)
- (aj) TechBravo LLC, USA (Wholly Owned Subsidiary of Vertoz Inc.)
- (ak) OwnRegistrar Inc, USA (Wholly Onwed Subsidiary of Vertoz Limited, India)
- (al) Qualispace Inc, USA (Wholly Onwed Subsidiary of Vertoz Limited, India)
- (am) Hueads Inc, USA (Wholly Onwed Subsidiary of Vertoz Limited, India)
- (an) Vokut Inc, USA (Wholly Onwed Subsidiary of Vertoz Limited, India)
- (ao) Admeridian Inc, USA (Wholly Onwed Subsidiary of Vertoz Limited, India)
- (ap) Adokut Inc, USA (Wholly Owned Subsidiary of Admeridian Inc.)
- (aq) AdCanny Inc, USA (Wholly Owned Subsidiary of Admeridian Inc.)
- (ar) AdZesto Inc, USA (Wholly Owned Subsidiary of Admeridian Inc.)
- (as) Boffoads Inc, USA (Wholly Owned Subsidiary of Admeridian Inc.)
- (at) Flairads Inc, USA (Wholly Owned Subsidiary of Admeridian Inc.)
- (au) Admida Inc, USA (Wholly Owned Subsidiary of Admeridian Inc.)
- (av) OwnAdtech Inc, USA (Wholly Owned Subsidiary of Admeridian Inc.)

For Vertoz Limited


Hirenkumar Shah
Managing Director

DIN: 00092739

Place: Mumbai

Date: 13th November 2025

