

ARUGN TECHNOLOGIES PRIVATE LIMITED

(Formerly Arugn Herbals Private Limited)

Registered Office : B-46, Goel House, Road No.-28, Vishal Enclave, New Delhi -110027

E-mail: corporate@arugntech.com CIN : U74900DL2021PTC388342

Date: 11th February, 2026

To

BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001,
Scrip Code: 977178, 977179

Sub: Disclosure pursuant to Regulation 51, 52, 54 and 56 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref.: Outcome of Board Meeting held on Wednesday, 11th February, 2026.

Dear Sir/ Madam,

Pursuant to Regulations 51, 52, 54 and 56 read with Para A of Part B of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), as amended, we hereby inform that the Board of Directors of the Company, at its Meeting held today i.e. 11th February, 2026 has considered and approved the following: -

1. Un-audited Standalone and Consolidated Financial Results along with the Limited Review Report for the Third Quarter and Nine Months Ended 31st December, 2025 and the disclosures of line items as prescribed under Regulation 52(4) of the SEBI Listing Regulations; **Annexure 1**

Pursuant to the provisions of Regulation 54 of the SEBI LODR Regulations, kindly note that the disclosure of the extent and nature of security created and maintained for secured Non-Convertible Securities of the Company is made in the Unaudited Financial Results for the Third Quarter and Nine Months Ended 31st December, 2025. Further, the Security Cover Certificate is enclosed herewith as **Annexure- 2**.

Further, in terms of Regulation 52(7) & 52(7A) of SEBI Listing Regulations, this is to inform that proceeds raised from the issue of Non-Convertible Debentures (NCDs) by the Company have been utilized for the purpose as mentioned in the Offer Letter / Information Memorandum / Placement Memorandum / Disclosure Document / Other issue Documents issued from time to time and there have been no material deviations in the utilization of such proceeds. A statement indicating the utilization of issue proceeds of non-convertible securities is enclosed as **Annexure 3**.

Additionally, the Board of Directors, after due deliberation, decided not to approve the proposed merger and the draft Scheme of Arrangement in relation thereto, for strategic reasons.

The meeting commenced at 5:00 P.M. and concluded at 08:05 P.M.

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The Trading Window for dealing in Company's securities shall remain closed until 48 hours from this announcement.

Kindly take the same on your record.

Thanking You,
Yours Faithfully,

For Arugn Technologies Private Limited

Mahendra Nath Vyas
Director
DIN: 00131149

Chartered Accountants

Limited Review Report on Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2025 pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors

ARUGN TECHNOLOGIES PRIVATE LIMITED

(Erstwhile Arugn Herbals Private Limited)

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Arugn Technologies Private Limited (Erstwhile Arugn Herbals Private Limited) ("the Company") for the quarter and nine months ended December 31, 2025 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("the Listing Regulations").
2. The Statement which is the responsibility of the Company's Management and approved by the Company's 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. Our responsibility is to express a 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 (ICAI). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from Material misstatement. A review is limited primarily to inquiries of company personnel 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has



not disclosed the information required to be disclosed in terms of the Regulation 52 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.

For **R G P & Co LLP**
Chartered Accountants
FRN 005945C/C400352




Rajan Gupta
(Partner)
M.No - 074696

Place: Ghaziabad
Dated: 11-02-2026
UDIN: 26074696WIHCQY9566

| ARUGN TECHNOLOGIES PRIVATE LIMITED (Erstwhile ARUGN HERBALS PRIVATE LIMITED) Corporate Identification Number : U74900DL2021PTC388342 Reg. Address: B-46, Goel House Road No 28, Vishal Enclave Near Eternity, Delhi-1100027 Standalone Un-Audited Statement of Financial Results for the quarter and nine months ended December 31, 2025 (₹ in lakhs except per share data) | | | | | | | |
|--|--|-------------------|----------------|---------------|-------------------|---------------|-------------|
| S.No. | Particulars | Quarter Ended | | | Nine Months Ended | | Year ended |
| | | 31-Dec-25 | 30-09-2025 | 31-12-2024 | 31-12-2025 | 31-12-2024 | 31-03-2025 |
| A | Starting Date of Reporting Period | 01-10-2025 | 01-06-2025 | 01-10-2024 | 01-04-2025 | 01-04-2024 | 01-04-2024 |
| B | Ending Date of Reporting Period | 31-12-2025 | 30-09-2025 | 31-12-2024 | 31-12-2025 | 31-12-2024 | 31-03-2025 |
| C | Whether results are Audited or Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| D | Nature of Report Standalone or Consolidated | Standalone | Standalone | Standalone | Standalone | Standalone | Standalone |
| 1. Revenue from Operations | | | | | | | |
| | i) Sale of Services | - | 0.60 | - | 0.60 | - | 0.76 |
| | ii) Other Income | - | 0.01 | - | 0.01 | - | - |
| | Total Income from Operation (Net) | - | 0.61 | - | 0.61 | - | 0.76 |
| 2. Expenses | | | | | | | |
| | a) Purchase of stock-in-trade | - | - | - | - | - | - |
| | b) (Increase)/decrease in inventories of traded goods | - | - | - | - | - | - |
| | c) Employee Benefit Expenses | 0.45 | - | - | 0.45 | - | - |
| | d) Finance Cost | 2,663.00 | 27.63 | 0.01 | 2,690.63 | 0.01 | 0.00 |
| | e) Depreciation and amortisation expenses | - | - | - | - | - | - |
| | f) Operating and Other Expenditure | 11.57 | 2.97 | 0.02 | 15.82 | 0.26 | 0.35 |
| | Total Expenses | 2,675.01 | 30.60 | 0.03 | 2,706.90 | 0.27 | 0.36 |
| 3 | Profit/(Loss) Before Exceptional, Extra Ordinary Items, Prior Period Expenses and Tax (1-2) | (2,675.01) | (29.99) | (0.03) | (2,706.29) | (0.27) | 0.40 |
| 4 | Exceptional Items | - | - | - | - | - | - |
| | Extraordinary items | - | - | - | - | - | - |
| | Prior period expenses | - | - | - | - | - | - |
| 5 | Profit / (Loss) Before Tax (3±4) | (2,675.01) | (29.99) | (0.03) | (2,706.29) | (0.27) | 0.40 |
| 6 | Tax Expense/Adjustments | | | | | | |
| | (a) Current Tax | - | - | - | - | - | 0.08 |
| | (b) Prior period tax adjustments | - | - | - | - | - | - |
| | (c) Deferred Tax | (673.25) | (8.11) | - | (681.35) | - | - |
| 7 | Net Profit/(Loss) For the Period (5±6) | (2,001.76) | (21.88) | (0.03) | (2,024.94) | (0.27) | 0.31 |
| 8 | Other Comprehensive Income/(Loss) (net of tax) | | | | | | |
| | (a) Items that will not be reclassified to profit or loss | | | | | | |
| | - Remeasurement loss on defined benefit plan | - | - | - | - | - | - |
| | - Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | Sub total (a) | - | - | - | - | - | - |
| | (b) Items that will be reclassified to profit or loss | | | | | | |
| | - Movement in cash flow hedge reserve | - | - | - | - | - | - |
| | - Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | Sub total (b) | - | - | - | - | - | - |
| | Total Other Comprehensive Income/(Loss) | | | | | | |
| 9 | Total Comprehensive Income/(Loss) (after tax) (7+8) | (2,001.76) | (21.88) | (0.03) | (2,024.94) | (0.27) | 0.31 |
| 10 | Earnings Per Equity Share (Not annualised for the interim period) | | | | | | |
| | (a) Basic (in Rupees) | (5,004.41) | (54.71) | (0.08) | (5,062.34) | (0.67) | 0.79 |
| | (b) Diluted (in Rupees) | (5,004.41) | (54.71) | (0.08) | (5,062.34) | (0.67) | 0.79 |
| | Face Value per share (in Rupees) | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |

Notes on Standalone Financial Results:

- The unaudited standalone Financial Results for the quarter and nine month ended on December 31st, 2025, have been reviewed and approved by the Board of Directors of the Company during their respective meetings held on February 11, 2025.
- The unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India, and are in compliance with Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
- Information as required by Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 is attached as Annexure 1.

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- 4 During the nine months ended December 31, 2025, the Company issued listed debentures amounting to ₹600 crore, comprising 14.75% and 17.75% debentures. The said debentures were listed on the Bombay Stock Exchange of India on September 30, 2025. The details of utilisation of the proceeds from the debenture issue (fresh issue) aggregating to ₹600 crore are as follows:

(Amount in crore)

| S.No. | Objects of the issue as per prospectus | Amount to be utilised (net) | Amount utilised upto December 31, 2025 | Total amount unutilised up to December 31, 2025 |
|-------|---|-----------------------------|--|---|
| 1 | To utilize the subscription amount exclusively for payment of the acquisition consideration for "Planetcast Media Services Limited" (PMSL) shares and meet the costs, fees and expense related to debenture issue and the acquisition | 600.00 | 573.19 | 26.81 |

- 5 As the Company collectively operates only in one business segment, i.e. provide capital and financial support to entities engaged in the technology, media and healthcare sectors, it is reporting its results in a single segment. The Company operates in a single geographical segment i.e., domestic.
- 6 Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary to make it comparable with the current period.
- 7 No Investor's complaints were recorded or received during the nine-month ended on 31st December, 2025.

For and on behalf of Board of Directors of
ARUGN TECHNOLOGIES PRIVATE LIMITED




Lalit Jain
Director
DIN - 00125152
Place: Delhi
Date: 11-02-2026



Annexure 1

Disclosures in compliance with Regulations 52(4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter and the nine months ended December 31, 2025

| S.No. | Particulars | Quarter Ended | | | | Nine Months Ended | | Year ended | |
|-------|--|---------------|------------|------------|-------------|-------------------|------------|------------|------------|
| | | 30-09-2025 | | 31-12-2024 | | 31-12-2025 | | 31-03-2025 | |
| | | 31-Dec-25 | 30-09-2025 | 31-12-2024 | 31-12-2025 | 31-12-2025 | 31-12-2024 | 31-03-2025 | 31-03-2025 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | |
| 1 | Debt-equity ratio (times) | (28.95) | (2,979.06) | NA | (28.95) | NA | NA | NA | |
| 2 | Debt service coverage ratio | (0.00) | (0.09) | NA | (0.01) | NA | NA | NA | |
| 3 | Interest service coverage ratio | (0.00) | (0.09) | NA | (0.01) | NA | NA | NA | |
| 4 | Outstanding redeemable preference shares (Quantity) | Nil | Nil | Nil | Nil | Nil | Nil | Nil | |
| 5 | Outstanding redeemable preference shares (value) | Nil | Nil | Nil | Nil | Nil | Nil | Nil | |
| 6 | Capital redemption reserve | Nil | Nil | Nil | Nil | Nil | Nil | Nil | |
| 7 | Debt redemption reserve | Nil | Nil | Nil | Nil | Nil | Nil | Nil | |
| 8 | Net worth (Rs. in lakhs) | (2,021.87) | (20.10) | 2.48 | (2,021.87) | 2.48 | 2.48 | 3.06 | |
| 9 | Net profit after tax (Rs. in lakhs) | (2,001.76) | (21.88) | (0.03) | (2,024.94) | (0.27) | (0.27) | 0.31 | |
| 10 | Earnings per equity share (Not annualised for the interim periods) | | | | | | | | |
| | Basic (Rs.) | (5,004.41) | (54.71) | (0.08) | (5,062.34) | (0.67) | (0.67) | 0.79 | |
| | Diluted (Rs.) | (5,004.41) | (54.71) | (0.08) | (5,062.34) | (0.67) | (0.67) | 0.79 | |
| 11 | Current ratio | 1.17 | 346.00 | 10.39 | 1.17 | 10.39 | 10.39 | 8.02 | |
| 12 | Long term debt to working capital | 13289.32% | 100.05% | NA | 13289.32% | NA | NA | NA | |
| 13 | Bad debts to accounts receivable ratio | NA | NA | NA | NA | NA | NA | NA | |
| 14 | Current liability ratio (%) | 4.15% | 0.29% | 100.00% | 4.15% | 100.00% | 100.00% | 100% | |
| 15 | Total debts to total assets (%) | 99.13% | 99.76% | NA | 99.13% | NA | NA | NA | |
| 16 | Debtors turnover | 0.00 | 0.00 | NA | 0.00 | NA | NA | 0.00 | |
| 17 | Inventory turnover | NA | NA | NA | NA | NA | NA | NA | |
| 18 | Operating margin (%) | 0.00% | -392.71% | 0.00% | -2609.29% | 0.00% | 0.00% | 53.36% | |
| 19 | Net profit margin (%) | 0.00% | -3647.30% | 0.00% | -337489.18% | 0.00% | 0.00% | 41.71% | |



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R G P & CO LLP

Chartered Accountants

Limited Review Report on Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2025 pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors

ARUGN TECHNOLOGIES PRIVATE LIMITED

(Erstwhile ARUGN HERBALS PRIVATE LIMITED)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Arugn Technologies Private Limited (Erstwhile Arugn Herbals Private Limited) ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and nine months ended December 31, 2025 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. The Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. Our responsibility is to express a 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and, accordingly, 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 stated in paragraph 3 above, 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 Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement

For **R G P & Co LLP**
Chartered Accountants
FRN 005945C/C400352




Rajan Gupta
(Partner)
M.No - 074696

Place: Ghaziabad
Dated: 11-02-2026
UDIN: 26074696XRFCSQ1114

| ARUGN TECHNOLOGIES PRIVATE LIMITED | | | | | | | |
|--|--|-------------------|----------------|---------------|-------------------|---------------|--------------|
| (Erstwhile ARUGN HERBALS PRIVATE LIMITED) | | | | | | | |
| Corporate Identification Number : U74900DL2021PTC388342 | | | | | | | |
| Reg. Address: B-46, Goel House Road No 28, Vishal Enclave Near Eternity, Delhi-110027 | | | | | | | |
| Consolidated Un-Audited Statement of Financial Results for the quarter and nine months ended December 31, 2025 | | | | | | | |
| (₹ in lakhs except per share data) | | | | | | | |
| S.No. | Particulars | Quarter Ended | | | Nine Months Ended | | Year ended |
| | | 31-Dec-25 | 30-09-2025 | 31-12-2024 | 31-12-2025 | 31-12-2024 | 31-03-2025 |
| A | Starting Date of Reporting Period | 01-10-2025 | 01-06-2025 | 01-10-2024 | 01-04-2025 | 01-04-2024 | 01-04-2024 |
| B | Ending Date of Reporting Period | 31-12-2025 | 30-09-2025 | 31-12-2024 | 31-12-2025 | 31-12-2024 | 31-03-2025 |
| C | Whether results are Audited or Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| D | Nature of Report Standalone or Consolidated | Consolidated | Consolidated | Consolidated | Consolidated | Consolidated | Consolidated |
| 1. Revenue from Operations | | | | | | | |
| | i) Sale of Services | 14,072.76 | 0.60 | - | 40,197.94 | - | 0.76 |
| | ii) Other Income | 477.07 | 0.01 | - | 1,100.88 | - | - |
| | Total Income from Operation (Net) | 14,549.83 | 0.61 | - | 41,298.82 | - | 0.76 |
| 2. Expenses | | | | | | | |
| | a) Purchase of stock-in-trade | 1,178.02 | - | - | 1,688.38 | - | - |
| | b) (Increase)/decrease in inventories of traded goods | (25.61) | - | - | (28.22) | - | - |
| | c) Employee Benefit Expenses | 5,717.57 | - | - | 14,758.05 | - | - |
| | d) Finance Cost | 2,897.67 | 27.63 | 0.01 | 3,445.70 | 0.01 | 0.00 |
| | e) Depreciation and amortisation expenses | 2,247.63 | - | - | 6,716.85 | - | - |
| | f) Operating and Other Expenditure | 4,139.49 | 2.97 | 0.02 | 12,278.13 | 0.26 | 0.35 |
| | Total Expenses | 16,154.77 | 30.60 | 0.03 | 38,858.89 | 0.27 | 0.36 |
| 3 | Profit/(Loss) Before Exceptional, Extra Ordinary Items, Prior Period Expenses and Tax (1-2) | (1,604.94) | (29.99) | (0.03) | 2,439.93 | (0.27) | 0.40 |
| 4 | Exceptional Items | 503.64 | - | - | 503.64 | - | - |
| | Extraordinary items | - | - | - | - | - | - |
| | Prior period expenses | - | - | - | - | - | - |
| 5 | Profit / (Loss) Before Tax (3±4) | (2,108.58) | (29.99) | (0.03) | 1,936.29 | (0.27) | 0.40 |
| 6 | Tax Expense/Adjustments | | | | | | |
| | (a) Current Tax | 314.39 | - | - | 1,651.23 | - | 0.08 |
| | (b) Prior period tax adjustments | - | - | - | - | - | - |
| | (c) Deferred Tax | (110.61) | (8.11) | - | (1,056.61) | - | - |
| 7 | Net Profit/(Loss) For the Period (5±6) | (2,312.36) | (21.88) | (0.03) | 1,341.68 | (0.27) | 0.31 |
| 8 | Other Comprehensive Income/(Loss) (net of tax) | | | | | | |
| | (a) Items that will not be reclassified to profit or loss | | | | | | |
| | - Remeasurement loss on defined benefit plan | 8.47 | - | - | 25.40 | - | - |
| | - Income tax relating to items that will not be reclassified to profit or loss | (2.13) | - | - | (6.39) | - | - |
| | Sub total (a) | 6.34 | - | - | 19.01 | - | - |
| | (b) Items that will be reclassified to profit or loss | | | | | | |
| | - Foreign Currency translations of foreign operations | 164.73 | - | - | 220.06 | - | - |
| | - Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | Sub total (b) | 164.73 | - | - | 220.06 | - | - |
| | Total Other Comprehensive Income/(Loss) | 171.07 | - | - | 239.07 | - | - |
| 9 | Total Comprehensive Income/(Loss) (after tax) (7+8) | (2,141.29) | (21.88) | (0.03) | 1,580.75 | (0.27) | 0.31 |
| 10 | Profit attributable to : | (2,312.36) | (21.88) | (0.03) | 1,341.68 | (0.27) | 0.31 |
| | -Equity holders of the parent | (2,322.90) | (21.88) | (0.03) | 1,243.85 | (0.27) | 0.31 |
| | -Non Controlling Interest | 10.54 | - | - | 97.83 | - | - |
| 11 | Other comprehensive income attributable to : | 171.07 | - | - | 239.07 | - | - |
| | -Equity holders of the parent | 166.10 | - | - | 232.12 | - | - |
| | -Non Controlling Interest | 4.97 | - | - | 6.95 | - | - |
| 12 | Total comprehensive income attributable to : | (2,141.29) | (21.88) | (0.03) | 1,580.75 | (0.27) | 0.31 |
| | -Equity holders of the parent | (2,156.80) | (21.88) | (0.03) | 1,475.98 | (0.27) | 0.31 |
| | -Non Controlling Interest | 15.51 | - | - | 104.78 | - | - |
| 13 | Earnings Per Equity Share (Not annualised for the Interim period) | | | | | | |
| | (a) Basic (in Rupees) | (5,353.22) | (54.71) | (0.08) | 3,951.88 | (0.67) | 0.79 |
| | (b) Diluted (in Rupees) | (5,353.22) | (54.71) | (0.08) | 3,951.88 | (0.67) | 0.79 |
| | Face Value per share (in Rupees) | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |

Notes on Standalone Financial Results:

- The unaudited Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 11, 2026.
- The unaudited Consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India, and are in compliance with Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
- During the quarter ended December 31, 2025, Arugn Technologies Private Limited acquired Planetcast Media Services Limited, along with its subsidiaries (together referred to as "the Group"), from AION Investments Private Limited, Mauritius, with effect from October 1, 2025. Accordingly, Planetcast Media Services Limited has been consolidated with effect from October 1, 2025, and the financial information for the period prior to that date has not been included in these financial statements.
- Information as required by Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached as Annexure 2.



- 5 During the nine months ended December 31, 2025, the Company issued listed debentures amounting to ₹600 crore, comprising 14.75% and 17.75% debentures. The said debentures were listed on the Bombay Stock Exchange of India on September 30, 2025. The details of utilisation of the proceeds from the debenture issue (fresh issue) aggregating to ₹600 crore are as follows.

| S.No. | Objects of the issue as per prospectus | Amount to be utilised (net) | Amount utilised upto December 31, 2025 | (Amount in crore) |
|-------|---|-----------------------------|--|---|
| | | | | Total amount unutilised up to December 31, 2025 |
| 1 | To utilize the subscription amount exclusively for payment of the acquisition consideration for "Planetcast Media Services Limited" (PMSL) shares and meet the costs, fees and expense related to debenture issue and the acquisition | 600.00 | 573.19 | 26.81 |

- 6 As the Company collectively operates only in one business segment, i.e. provide capital and financial support to entities engaged in the technology, media and healthcare sectors, it is reporting its results in a single segment. The Company operates in a single geographical segment i.e., domestic.
- 7 Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary to make it comparable with the current period.
- 8 No Investor's complaints were recorded or received during the nine-month ended on 31st December, 2025.

For and on behalf of Board of Directors of
ARUGN TECHNOLOGIES PRIVATE LIMITED


Lalit Jain
Director

DIN - 00125152
Place: Delhi
Date: 11-02-2026



Annexure 2

Disclosures in compliance with Regulations 52(4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter and the nine months ended December 31, 2025

| S.No. | Particulars | Quarter Ended | | | | Nine Months Ended | | Year ended |
|-------|--|---------------|------------|------------|------------|-------------------|------------|------------|
| | | 31-Dec-25 | 30-09-2025 | 31-12-2024 | 31-12-2025 | 31-12-2024 | 31-03-2025 | |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | |
| 1 | Debt-equity ratio (times) | 7.84 | -2979.06 | NA | 7.84 | NA | NA | |
| 2 | Debt service coverage ratio | 1.04 | (0.09) | NA | 2.94 | NA | NA | |
| 3 | Interest service coverage ratio | 1.06 | (0.09) | NA | 3.34 | NA | NA | |
| 4 | Outstanding redeemable preference shares (Quantity) | Nil | Nil | Nil | Nil | Nil | Nil | |
| 5 | Outstanding redeemable preference shares (value) | Nil | Nil | Nil | Nil | Nil | Nil | |
| 6 | Capital redemption reserve | Nil | Nil | Nil | Nil | Nil | Nil | |
| 7 | Debt redemption reserve | Nil | Nil | Nil | Nil | Nil | Nil | |
| 8 | Net worth (Rs. in lakhs) | 8,473.07 | (20.10) | 2.48 | 8,473.07 | 2.48 | 3.06 | |
| 9 | Net profit after tax (Rs. in lakhs) | (2,141.29) | (21.88) | (0.03) | 1,580.75 | (0.27) | 0.31 | |
| 10 | Earnings per equity share (Not annualised for the interim periods) | | | | | | | |
| | Basic (Rs.) | (5,353.22) | (54.71) | (0.08) | 3,951.88 | (0.67) | 0.79 | |
| | Diluted (Rs.) | (5,353.22) | (54.71) | (0.08) | 3,951.88 | (0.67) | 0.79 | |
| 11 | Current ratio | 2.33 | 346.00 | 10.39 | 2.33 | 10.39 | 8.02 | |
| 12 | Long term debt to working capital | 264.71% | 100.05% | NA | 264.71% | NA | NA | |
| 13 | Bad debts to accounts receivable ratio | 0.05 | NA | NA | 0.05 | NA | NA | |
| 14 | Current liability ratio (%) | 20.66% | 0.29% | 100.00% | 20.66% | 100.00% | 100% | |
| 15 | Total debts to total assets (%) | 70.87% | 99.76% | NA | 70.87% | NA | NA | |
| 16 | Debtors turnover | 0.00 | 0.00 | NA | 0.00 | NA | 0.00 | |
| 17 | Inventory turnover | 0.91 | NA | NA | 21.61 | NA | NA | |
| 18 | Operating margin (%) | 25.16% | -392.71% | 0.00% | 31.35% | 0.00% | 53.36% | |
| 19 | Net profit margin (%) | -16.43% | -3647.30% | 0.00% | 3.34% | 0.00% | 41.71% | |



Chartered Accountants

Report on Security Cover as at December 31, 2025 and compliance with all the covenants for the period from April 1, 2025 to December 31, 2025 under Regulation 54 read with Regulation 56(1)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

The Board of Directors

ARUGN TECHNOLOGIES PRIVATE LIMITED

(Erstwhile Arugn Herbals Private Limited)

Dear Sirs,

1. We, R G P & Co LLP, Chartered Accountants, the Statutory Auditors of **Arugn Technologies Private Limited** (Erstwhile Arugn Herbals Private Limited) ("**the Company**") have been requested by the Company to examine the accompanying Statement showing 'Security Cover' as per the terms of offer document/ information Memorandum and/or debenture trust deed, 'book value of assets' for the listed secured non-convertible debt securities as at December 31, 2025 and 'Compliance with all Covenants' for listed non-convertible debt securities for the period from April 1, 2025 to December 31, 2025 (collectively the "Statement") which has been prepared by the Company from the unaudited financial results and other relevant records and documents maintained by the Company as at and for the quarter and nine month ended December 31, 2025 pursuant to the requirements of the Regulation 56(1)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and SEBI Circular SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/ 2022/67 dated May 19, 2022 (together referred as the "SEBI Regulations"), and has been initiated by us for identification purpose only. This Report is required by the Company for the purpose of submission to the Stock Exchanges and Debenture Trustees (Catalyst Trusteeship Limited) to ensure compliance with the SEBI Regulations in respect of its listed non-convertible debt securities as at December 31, 2025.

Management's Responsibility

2. The preparation of the Statement is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. 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.



Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

8. We have complied 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.
9. Our scope of work did not involve us performing audit tests for the purposes of expressing an opinion on the fairness or accuracy of any of the financial information or the financial results of the Company taken as a whole. We have not performed an audit, the objective of which would be the expression of an opinion on the financial results, specified elements, accounts or items thereof, for the purpose of this report. Accordingly, we do not express such opinion.
10. A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the applicable criteria, mentioned in paragraph 5 above. The procedures performed vary in nature and timing from and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we have performed the following procedures in relation to the Statement:
 - a) Obtained and read on a test check basis, the Debenture Trust Deeds and the Information Memorandum in and noted the particulars of security cover and the security cover percentage required to be maintained by the Company in respect of listed non-convertible debt securities indicated in the Statement;
 - b) Obtained and read on a test check basis, the Debenture Trust Deeds and the Information Memorandum in respect of the unsecured debentures and noted that there is no minimum security cover percentage prescribed therein in respect of the such debentures;
 - c) Traced and agreed the principal amount of the listed non-convertible debt securities outstanding as at December 31, 2025 to the unaudited financial results referred to in paragraph 6 above, and the books of account maintained by the Company as at and for the quarter and nine months ended December 31, 2025
 - d) Obtained and read the particulars of security cover in respect of listed non-convertible debt securities outstanding as per the Statement. Traced the book value of assets indicated in the Statement to the Financial Statement as at and for the quarter and nine months ended December 31, 2025, referred to in paragraph 6 above and other



the other covenants including affirmative, informative, and negative covenants, as prescribed in the Trust Deeds/Information Memorandum, as at December 31, 2025. We have relied on the same and not performed any independent procedure in this regard.

- l) Performed necessary inquiries with the Management and obtained necessary representations.

Conclusion

11. Based on the procedures performed by us, as referred to in paragraph 10 above and according to the information and explanations received and Management representations obtained, nothing has come to our attention that causes us to believe that:
 - a) The particulars contained in the aforesaid Statement with respect to the book value of assets charged against listed non-convertible debt securities are not in agreement with the unaudited financial results as at December 31, 2025 and other relevant records maintained by the Company; and
 - b) The Company is not in compliance with all the covenants (including financial covenants) as mentioned in the Information Memorandum as at December 31, 2025

Restriction on Use

12. The Report has been issued at the request of the Company, solely in connection with the purpose mentioned in paragraph 1 above and to be submitted with the accompanying Statement to the Debenture Trustees (Catalyst Trusteeship Limited) and is not to be used or referred to for any other reason. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come. We have no responsibility to update this certificate for events and circumstances occurring after the date of this report.

For **R G P & Co LLP**
Chartered Accountants
FRN 005945C/C400352


Rajan Gupta
(Partner)
M.No - 074696
Place: Ghaziabad



Dated: 11-02-2026
UDIN: 26074696JTEMSK5732

Security Cover certificate as per regulation 54(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
as on December 31, 2025

| Column A | Column B | Column C | Column D | Column E | Column F | Column G | Column H | Column I | Column J | Column K | Column L | Column M | Column N | Column O | |
|-------------------------------------|---|--|--------------------|--|--------------------|--|--------------------|--------------------------------|----------------------------------|----------------|--|--|---|---|---------------------------|
| Particulars | Description of assets for which this certificate relate | Exclusive Charge | Exclusive Charge | Pari-Passu Charges | Pari-Passu Charges | Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge) | Pari-Passu Charges | Assets not offered as Security | Elimination (amount in negative) | Total (C to H) | Market Value for Assets charged on Exclusive basis | Carrying/book value for exclusive charge assets where market value is not ascertainable or applicable (For e.g. Bank Balance, DSRA market value is not applicable) | Market Value for Pari passu charge Assets | Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (for e.g. Bank Balance, DSRA market value is not applicable) | Total Value (=K+L+M+N) |
| | | Debt for which this certificate being issued | Other Secured Debt | Debt for which this certificate being issued | Yes/No | Books Value | Books Value | | | | | | | Relating to Column F | |
| ASSETS | | Books Value | Books Value | Books Value | | Books Value | Books Value | | | | | | | | |
| Property, Plant and Equipment | | - | - | - | - | - | - | | | | | | | | |
| Capital work-in-Progress | | - | - | - | - | - | - | | | | | | | | |
| Right of Use Assets | | - | - | - | - | - | - | | | | | | | | |
| Intangible Assets | | - | - | - | - | - | - | | | | | | | | |
| Intangible Assets under Development | | - | - | - | - | - | - | | | | | | | | |
| Investment | | 55,385.34 | - | - | - | - | - | | 55,385.34 | - | - | - | - | 55,385.34 | |
| Loans | | - | - | - | - | - | - | | - | - | - | - | - | - | |
| Inventories | | - | - | - | - | - | - | | - | - | - | - | - | - | |
| Trade Receivables | | 1.36 | - | - | - | - | - | | 1.36 | - | - | - | - | 1.36 | |
| Cash and Cash Equivalents | | 2,683.13 | - | - | - | - | - | | 2,683.13 | - | - | - | - | 2,683.13 | |
| Bank Balances other than Cash | | - | - | - | - | - | - | | - | - | - | - | - | - | |
| Others | | 293.12 | - | - | - | - | - | | 293.12 | - | - | - | - | 293.12 | |
| Total | | 58,362.94 | - | - | - | - | - | | 58,362.94 | - | - | - | - | 58,362.94 | |



Security Cover certificate as per regulation 54(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
as on December 31, 2025

| Column A | Column B | Column C | Column D | Column E | Column F | Column G | Column H | Column I | Column J | Column K | Column L | Column M | Column N | Column O |
|--|---|--|--------------------|--|--|--|--------------------------------|----------------------------------|----------------|--|--|---|---|------------------------|
| Particulars | Description of assets for which this certificate relate | Exclusive Charge | Exclusive Charge | Pari-Passu Charges | Pari-Passu Charges | Pari-Passu Charges | Assets not offered as Security | Elimination (amount in negative) | Total (C to H) | Market Value for Assets charged on Exclusive basis | Carrying/book value for exclusive charge assets where market value is not ascertainable or applicable (For e.g. Bank Balance, DSRA market value is not applicable) | Market Value for Pari passu charge Assets | Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (for e.g. Bank Balance, DSRA market value is not applicable) | Total Value (=K+L+M+N) |
| | | Debt for which this certificate being issued | Other Secured Debt | Debt for which this certificate being issued | Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge) | Other assets on which there is pari-passu charge (excluding items covered in column F) | | | | | | | | |
| | | Books Value | Books Value | Yes/No | Books Value | Books Value | | | 58,529.66 | | | | Relating to Column F | |
| Liabilities | | | | | | | | | | | | | | |
| Debt securities to which this certificate pertains | | 58,529.66 | | | | | | | 58,529.66 | | | | | 58,529.66 |
| Other debts sharing particulars charge with above debt | | | | | | | | | | | | | | |
| Other debt (Sec) | | | | | | | | | | | | | | |
| Subordinated debt | | | | | | | | | | | | | | |
| Borrowings | | | | | | | | | | | | | | |
| Bank (TL) | | | | | | | | | | | | | | |
| Debt Securities(PDI) | | | | | | | | | | | | | | |
| Others (CP) | | | | | | | | | | | | | | |
| Trade payables | | | | | | | | | | | | | | |
| Provisions | | | | | | | | | | | | | | |
| Others-Liab | | | | | | | 2,536.50 | | 2,536.50 | | | | | |
| Total | | 58,529.66 | | | | | 2,536.50 | | 61,066.17 | | 58,529.66 | | | 58,529.66 |
| Cover on Book Value | | 1.00 | | | | | | | | | | | | |
| Cover on Market Value | | 1.00 | | | | | | | | | | | | |

Notes: The Company has not obtained an independent valuation of the secured assets. Accordingly, market value has not been considered and security cover has been computed based on book value as per financial statements.



Director
DIN : 00125152

Arugn

ARUGN TECHNOLOGIES PRIVATE LIMITED

(Formerly Arugn Herbals Private Limited)

Registered Office : B-46, Goel House, Road No.-28, Vishal Enclave, New Delhi -110027

E-mail: corporate@arugntech.com CIN : U74900DL2021PTC388342

Annexure 3

February 11, 2026

To

BSE Limited
P. J. Towers,
Dalal Street, Mumbai – 400 001

K.A.: Listing Compliance Department

Sib.: Statement of utilisation of issue proceeds under Regulation 52(7) and statement of deviation/variation under Regulation 52(7A) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Statement of utilisation of issue proceeds under Regulation 52(7) and Statement of deviation/variation under Regulation 52(7A) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

- A. Pursuant to the Regulation 52(7) o SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, we hereby confirm that, the proceeds of the below Non-Convertible Securities issued by the Company during the quarter ended December 31, 2025, listed on the Stock Exchange, have been utilised for the purpose for which these proceeds were raised in accordance with the respective offer Documents of the issues:

Name of the issuer: **ARUGN TECHNOLOGIES PRIVATE LIMITED**

| ISIN | Mode of Fund Raising (Public issues/ Private placement) | Type of instrument | Date of raising funds | Amount Raised (Face Value Rs. In Crore) | Fund Utilised (Face Value Rs. In Crore) | Any deviation (Yes/No) | If yes then specify the purpose of for which the funds were utilised | Remarks if any |
|-------------------------------|---|--------------------|-----------------------|---|---|------------------------|--|----------------|
| INE2GLH 07012 & INE2GLH 07020 | Private Placement | NCD | 30-09-2025 | 600.00 | 573.19 | No | NA | NA |

- B. Statement of deviation/variation in use of Issue proceeds for the quarter ended December 31, 2025:



| Particulars | Remarks |
|---|---|
| Name of the listed entity | ARUGN TECHNOLOGIES PRIVATE LIMITED |
| Mode of fund raising | Public issue/Private placement |
| Type of Instrument | Non-convertible Securities |
| Date of raising funds | As mentioned in above table |
| Amount raised | As mentioned in above table |
| Report filed for quarter ended | December 31, 2025 |
| Is there a deviation/variation in use of funds raised ? | No |
| Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document ? | No |
| If yes, details of the approval so required? | Not Applicable |
| Date of approval | Not Applicable |
| Explanation for the deviation / variation | Not Applicable |
| Comments of the audit committee after review | None |
| Comments of the auditors, if any | No Deviation |
| Objects for the which funds have been raised and where there has been a deviation/variation, in the following table : Original Objects | |
| Modified Object, if any | Nil |
| Original allocation | Funds have been allocated as per the objects stated above in compliance with the purpose for which the funds have been rasied |
| Modified allocation, if any | Nil |
| Fund Utilised | Funds have been utilised as per objects for which the funds have been raised |
| Amount of deviation/variation for the quarter according to application object (is Rs. Crore and in %) | Not Applicable |
| Remarks, if any | Nil |

Deviation could mean:

- Deviation in the objects or purpose for which the funds have been raised.
- Deviation in the amount of funds actually utilised as against what was originally disclosed.

Please take the above on record.

For **ARUGN TECHNOLOGIES PRIVATE LIMITED**



Lallit Jain
(Director)



