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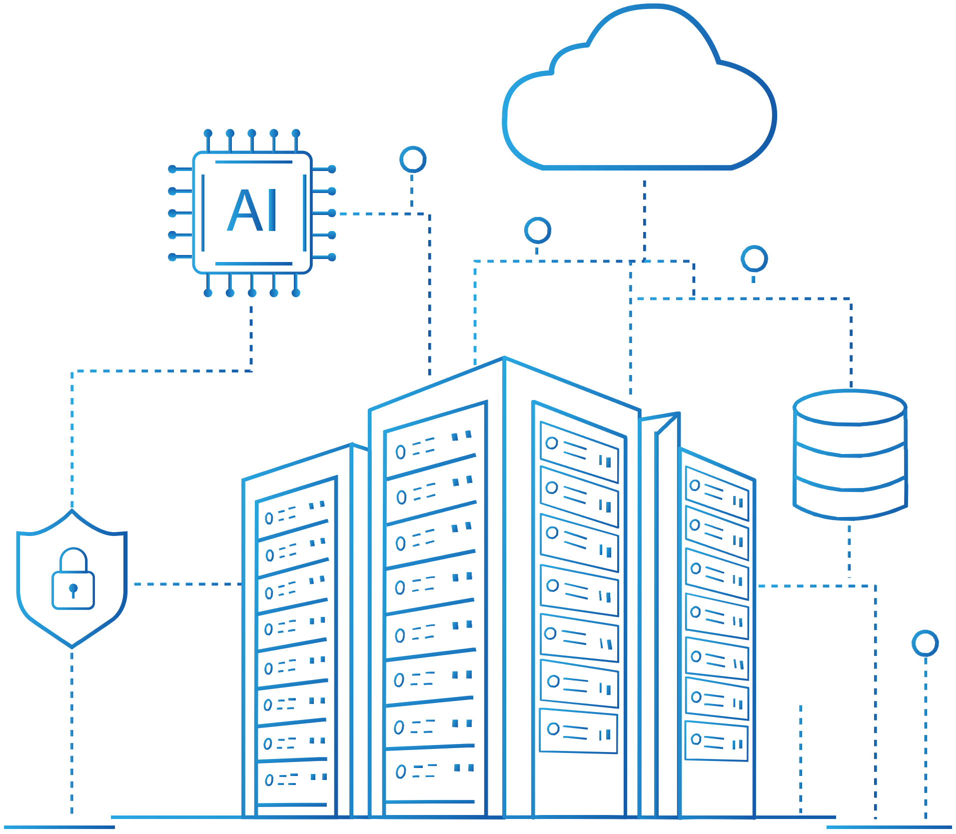
TECHNOLOGIES LIMITED

Investor Presentation

Q1 - FY2026-27 Results & Outlook



The Sovereign Stack Compute · Cloud · Cybersecurity · Integration

Unaudited results for the 1st Quarter ended 30th June 2026 · Declared 12th August 2026

CIN: L62099DL2012PLC233739

HEXADATA HARDWARE | **ZEACLOUD** CLOUD | **FLUIDECH** SECURITY | **ESCONET** INTEGRATION

DISCLAIMER

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A MILESTONE MOMENT

Our First Voluntary Quarterly Financial Results

Esconet Technologies Limited is pleased to present its Q1 FY2026-27 financial results — the Company's first-ever voluntary quarterly disclosure. While NSE SME-listed companies are only obligated to report on a half-yearly basis, Esconet's management has chosen to adopt quarterly reporting from FY2026-27 onwards, in direct and proactive response to investor demand for greater transparency and timeliness.

This commitment to best-in-class governance reflects the management's confidence in its business trajectory and its respect for the investment community's need for timely, decision-relevant information.

Voluntary Disclosure

Beyond SME obligation — a governance choice

Investor First

Direct response to shareholder demand

Quarterly Cadence

Q1, Q2, Q3 & Q4 reporting going forward

THE OPERATING MODEL

The Sovereign Stack

One integrated, Made-in-India platform. Four layers, one delivered solution.

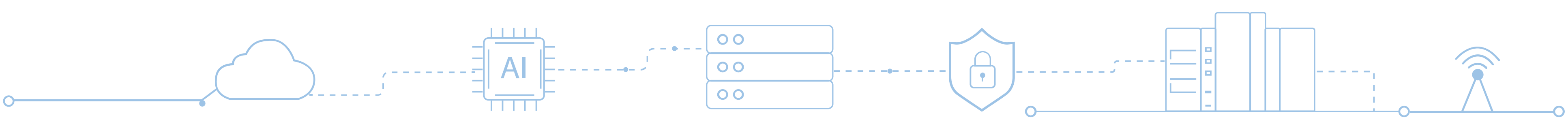
Systems Integration & Services
Esconet · core competency

Cybersecurity
Fluidech · 70% subsidiary

Cloud
ZeaCloud · 100% subsidiary

Base Hardware Infrastructure
HexaData · Make in India

Esconet Singapore takes the Stack to **global markets**



Q1 FY2026-27 STANDALONE PERFORMANCE SNAPSHOT

A Strong Start to the New Financial Year

Q1 FY27 (quarter ended 30 June 2026) demonstrates the operating leverage built through FY26 investment, with revenue, profit and earnings per share all reflecting healthy momentum across the Sovereign Stack.

₹62.98 Cr

Total Income

Revenue from operations ₹61.08 Cr + Other income ₹1.90 Cr. Unaudited standalone Q1 FY27.

₹9.36 Cr

Profit Before Tax

PBT for the quarter. No exceptional or extraordinary items. Clean earnings quality.

₹6.83 Cr

Profit After Tax

PAT for Q1 FY27 after current tax of ₹2.44 Cr and deferred tax of ₹0.09 Cr.

₹5.18

EPS (Basic & Diluted)

Earnings per equity share for the quarter — both basic and diluted at ₹5.18.

All figures are unaudited standalone results for the quarter ended 30 June 2026, voluntarily disclosed in the interest of investor transparency.

Standalone Statement of Profit & Loss — Q1 FY2026-27

Quarter ended 30 June 2026 (Standalone) vs. Full Year ended 31 March 2026. All figures in ₹ **Lakhs**.

Particulars	Q1 FY27 (30 Jun 2026)	FY26 Full Year (31 Mar 2026)
Revenue from Operations	6,107.71	29,782.95
Other Income	190.04	289.30
Total Income	6,297.75	30,072.25
Purchases	4,845.14	26,523.52
Change in Inventories	(518.50)	(826.72)
Employee Benefit Expense	194.94	795.39
Financial Costs	7.32	115.10
Depreciation & Amortisation	25.94	116.41
Other Expenses	807.24	2,464.96
Total Expenses	5,362.08	29,188.66
Profit Before Tax	935.67	883.59
Current Tax	243.65	254.37
Deferred Tax	8.22	(19.09)
Earlier Year Taxes	—	1.48
Profit After Tax	683.80	646.83
EPS — Basic & Diluted (₹)	5.18	4.90

Understanding the Revenue Composition

Total income of **₹62.98 Crore** for Q1 FY27 is anchored by core operational revenue of ₹61.08 Crore from the Hexadata, Sovereign Stack business lines, with ₹1.90 Crore of other income providing supplementary contribution. The revenue base reflects activity across all four verticals — hardware compute, cloud services, cybersecurity, and systems integration — with the integration and hardware layers continuing to drive the bulk of top-line performance.

Revenue from Operations: ₹61.08 Cr

Core operating revenue derived from hardware supply, cloud subscriptions, security mandates, and integration project execution across enterprise and government customers.

Other Income: ₹1.90 Cr

Non-operating income supplementing core revenue. Consistent with the group's portfolio of financial and ancillary activities.

Inventory Strategy: ₹5.18 Cr Drawdown

A net inventory reduction of ₹5.18 Crore signals active deployment of pre-positioned stock against signed orders particularly NVIDIA-enabled components where allocation access is a structural moat.

CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Statement of Profit & Loss — Q1 FY2026-27

Quarter ended 30 June 2026 (Consolidated) vs. Full Year ended 31 March 2026. All figures in ₹ **Lakhs**.

Particulars	Q1 FY27 (30 Jun 2026)	FY26 Full Year (31 Mar 2026)
Revenue from Operations	11,632.69	35,440.40
Other Income	193.21	343.62
Total Income	11,825.90	35,784.11
Purchases	10,217.64	31,591.57
Change in Inventories	(518.50)	(826.72)
Employee Benefit Expense	233.76	933.32
Financial Costs	7.56	118.13
Depreciation & Amortisation	104.53	245.30
Other Expenses	881.84	2,860.70
Total Expenses	10,926.83	34,922.30
Profit Before Tax	899.07	861.80
Current Tax	243.65	259.61
Deferred Tax	5.89	5.54
Earlier Year Taxes	—	1.24
Profit Before Minority Interest	649.53	595.41
Profit after Minority Interest	657.66	615.50
EPS — Basic & Diluted (₹)	4.98	4.66

Key Ratios — Consolidated Basis

Consolidated ratios derived from Q1 FY27 (Unaudited) vs FY26 Full Year (Audited). All monetary figures in ₹ Lakhs.

7.61%

PBT Margin

Dramatic margin re-rating in a single quarter.

₹4.98

EPS — Basic & Diluted

Q1 FY27 consolidated. FY26 full year was ₹4.66.
One quarter has nearly matched the prior full year.

27.1%

Effective Tax Rate

1.98%

Employee Cost Ratio

Lean workforce cost relative to revenue scale.

5.56%

PAT Margin

Structural profitability improvement.

8.55%

EBITDA Margin

0.06%

Finance Cost Ratio

Near-zero debt burden — balance sheet is essentially debt-free.

All ratios computed from unaudited Q1 FY27 consolidated figures and audited FY26 consolidated figures. Comparative figures are indicative only.

Raising the Bar: Quarterly Disclosure Commitment

What We Are Doing

From FY2026-27, Esconet Technologies will publish **quarterly financial results**, going significantly beyond the half-yearly reporting obligation applicable to NSE SME-listed companies.

Q1 FY27 marks the first such voluntary quarterly disclosure in the Company's history.

Why It Matters

Investor demand for more frequent, timely disclosure was clearly communicated following FY26. Management's response is direct and structural — not a one-off, but a permanent commitment to quarterly transparency.

- Enables investors to track performance against FY27 priorities in real time
- Reduces information asymmetry between management and the market
- Aligns Esconet with best practices of larger listed peers
- Demonstrates confidence in the business trajectory

Further governance enhancements, including announcements, will be communicated as they materialise throughout FY27.

The Demand Environment Remains Firmly in Our Favour

The six structural tailwinds that shaped FY26 have not abated — they are intensifying. Each of Esconet's four verticals is positioned at the intersection of at least two of these macro forces, creating compounding revenue opportunity across the Sovereign Stack through FY27 and beyond.

AI Infrastructure Surge

Enterprise and government demand for GPU-enabled HPC compute is accelerating rapidly. HexaData's NVIDIA Elite status converts this tailwind directly into order flow.

Cybersecurity & Compliance Spend

Rising enterprise security budgets and regulatory mandates create a multi-year revenue runway for Fluidech's accredited, full-service security practice.

Cloud & Data Centre Expansion

Hybrid and multi-cloud adoption across industries, combined with data centre build-outs, creates sustained demand for ZeaCloud and Esconet integration services.

Data Localisation Mandates

Sovereignty requirements increasingly favour Indian-owned, India-resident platforms. ZeaCloud's architecture was designed specifically for this regulatory environment.

Government Digitisation

Public-sector cloud adoption and IT modernisation drive demand across all four Stack layers, with MeitY empanelment set to unlock ZeaCloud's government revenue potential.

Enterprise IT Modernisation

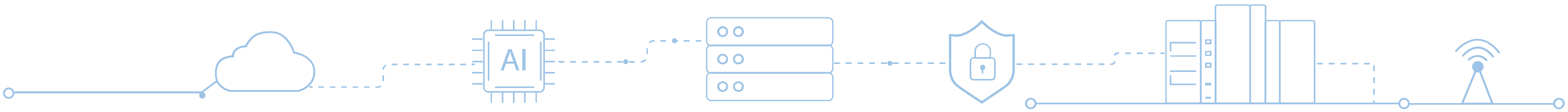
Hardware refresh cycles across BFSI, manufacturing, healthcare and public sector provide a recurring, predictable demand base for HexaData and Esconet integration.

FUTURE OUTLOOK

As we enter FY2026-27, our priorities are clear:

1. **Improve Profitability**
2. **Strengthen HexaData**
3. **Scale Cybersecurity Business**
4. **Expand ZeaCloud**

We remain focused on disciplined execution and on building sustainable, long-term value for our shareholders and stakeholders.



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- INTEGRATION
- CYBERSECURITY
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The Sovereign Stack

Thank You

Investor Relations

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