DECIPHER
LABS LIMITED

Regd.Off: A-2, Q2, 5th Floor, Cyber Towers, Hitech City, Madhapur, Hyderabad, Telangana, India, 500081
Ph: (+91)-40-48536100 Url: www.decipherlabs.in Mail: decipherlabsltd@gmail.com
D.L.No. TG/15/04/2016-14766/14767 CINNo.L24230TG1986PLC006781 GST:36AAACC8372L1ZB

To,

Date: 14.11.2026

BSE Limited
P. J. Towers,
Dalal Street,
Mumbai – 400001

Unit: Decipher Labs Limited (Scrip Code: 524752)

Sub: Outcome of Board Meeting held on Saturday, 14th November, 2026.

Dear Sir/ Madam,

With reference to the subject cited, this is to inform the Exchange that the Board of Directors of **Decipher Labs Limited** at its meeting held on Saturday, the 14th day of November, 2026 at 03:30 P.M. at registered office of the Company considered and approved the following:

1. Un-audited Financial Results (Standalone and Consolidated) for the Quarter and half year ended 30th September 2026. **(Attached)**.

2. Limited Review Report (Standalone and Consolidated) for the Quarter and half year ended 30th September 2026. **(Attached)**.

The meeting concluded at 04:00 P.M.

This is for the information and records of the Exchange, please.

Thanking you.

Yours Faithfully
For Decipher Labs Limited

DALAVATH AMAR SINGH
Digitally signed by DALAVATH AMAR SINGH
Date: 2026.11.14 16:32:33 +05'30'

Dalavath AmarSingh
Whole-time Director
(DIN- 02206249)
Encl. as above

DECIPHER LABS LIMITED (CIN L24230TG1986PLC006781)

Regd.off: A-2, Q2, 5th Floor, Cyber Towers, Madhapur, Hyderabad, Telangana, India - 500081

URL: www.decipherlabs.in, email: info@decipherlabs.in, Ph: 040 29323151

Statement of Unaudited Standalone Financial Results For the Quarter and Half Year Ended 30th September, 2026

All amounts in ₹ Lakhs, unless otherwise stated

Particulars	Quarter ended			Half Year Ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	(0.00)	9.81	8.80	9.81	93.45	113.54
II. Other income	-	-	0.02	-	0.02	0.13
III.Total Income (I + II)	**(0.00)**	**9.81**	**8.82**	**9.81**	**93.47**	**113.67**
IV. Expenses						
Purchase of Stock in trade	-	-	-	-	64.10	64.50
Changes in inventories of finished goods	-	0.40	-	0.40	-	(0.40)
Employee Benefits Expense	5.44	5.49	3.85	10.93	7.70	17.53
Depreciation expense	0.46	0.45	0.45	0.91	0.90	1.80
Other expenses	7.67	11.35	16.20	19.02	26.42	54.08
Total expenses	**13.56**	**17.69**	**20.50**	**31.25**	**99.12**	**137.51**
V. Profit/(Loss) before Exceptional items (III - IV)	(13.57)	(7.88)	(11.68)	(21.45)	(5.65)	(23.84)
VI. Exceptional items	-	-	-	-	-	-
VII. Profit/(Loss) after Exceptional items (V - VI)	**(13.57)**	**(7.88)**	**(11.68)**	**(21.45)**	**(5.65)**	**(23.84)**
VIII. Tax expense:						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	0.12	0.04	(0.12)	0.16	0.32	0.85
IX. Profit/(Loss) for the period (VII-VIII)	**(13.69)**	**(7.92)**	**(11.56)**	**(21.61)**	**(5.97)**	**(24.68)**
X. Other comprehensive income	-	-	-	-	-	-
XI. Total comprehensive income for the year	**(13.69)**	**(7.92)**	**(11.56)**	**(21.61)**	**(5.97)**	**(24.68)**
Paid Up Equity Share Capital (FV of Rs 10 each)	1,010.00	1,010.00	1,010.00	1,010.00	1,010.00	1,010.00
XII. Earning per equity share						
(1) Basic	(0.14)	(0.08)	(0.11)	(0.21)	(0.06)	(0.24)
(2) Diluted	(0.14)	(0.08)	(0.11)	(0.21)	(0.06)	(0.24)

Notes: 1. The operations of the Company relate to two segments viz:, Manufacturing and Trading of Pharmaceutical drugs and Consultancy Services.

Segment Information:

Particulars	Quarter ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a) Manufacturing and Trading of Pharmaceutical drugs	(0.00)	0.40	-	0.40	67.50	67.50
b) Consultancy Services	(0.00)	9.41	8.80	9.41	25.95	46.04
Total Sales	**(0.00)**	**9.81**	**8.80**	**9.81**	**93.45**	**113.54**
Less: Inter Segment Revenue	-	-	-	-	-	
Total Revenue from Operations	**(0.00)**	**9.81**	**8.80**	**9.81**	**93.45**	**113.54**
Segment Result (Profit Before Tax & Interest from each Segment)						
a) Manufacturing and Trading of Pharmaceutical drugs	(0.55)	(0.32)	(8.89)	(0.87)	(4.08)	(14.18)
b) Consultancy Services	(13.02)	(7.56)	(2.79)	(20.58)	(1.57)	(9.66)
Total	**(13.57)**	**(7.88)**	**(11.68)**	**(21.45)**	**(5.65)**	**(23.84)**
Less: Interest and exceptional items	-	-	-	-	-	-
Total Profit before tax	**(13.57)**	**(7.88)**	**(11.68)**	**(21.45)**	**(5.65)**	**(23.84)**
Capital employed (Segment assets - segment liabilities)						
Segment assets						
a) Manufacturing and trading of Pharmaceutical drugs	900.27	902.14	949.58	900.27	949.58	899.23
b) Consultancy Services	5.20	5.20	0.18	5.20	0.18	-
Total Assets	**905.48**	**907.34**	**949.76**	**905.48**	**949.76**	**899.23**
Segment liabilities						
a) Manufacturing and trading of Pharmaceutical drugs	103.03	91.21	106.99	103.03	106.99	75.47
b) Consultancy Services	-	-	-	-	-	-
c) Unallocated liabilities	-	-	-	-	-	-
Total Liabilities	**103.03**	**91.21**	**106.99**	**103.03**	**106.99**	**75.47**

2. The above results for the quarter and half year ended 30th September 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th Nov 2026.

3. The financial results of the Company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

4. The Government of India has notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes") - consolidating 29 existing labour laws.

The New Labour Codes are effective from November 21, 2025. The Company has estimated no liability for own employees and is in the process of evaluating other possible impacts including for contract workforce.

For and on behalf of the Board

Amar Singh Dalavath
Whole Time Director
DIN: 02206249

Place: Hyderabad
Date: 14.11.2026

DECIPHER LABS LIMITED (CIN L24230TG1986PLC006781)

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Standalone statement of Assets and Liabilities as on 30th September, 2026

Rs. in Lakhs

Particulars	As at 30th September 2026	As at 31st March 2026
	Unaudited	Audited
I. ASSETS		
Non-current assets		
(a) Property Plant and Equipment	11.09	12.00
(b) Financial assets		
Investments	866.41	866.41
(c) Other non-current assets	3.50	3.50
(d) Deferred Tax Assets	0.67	1.68
Current assets		
(a) Inventories	-	0.40
(b) Financial assets		
(i) Trade receivables	8.59	3.39
(ii) Cash and cash equivalents	0.82	2.50
(d) Other current assets	-	-
(c) Other current assets	14.39	10.49
TOTAL ASSETS	**905.48**	**899.97**
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,010.00	1,010.00
(b) Other equity	(207.55)	(185.94)
Liabilities		
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	71.42	50.32
(ii) Trade payables		
a) Total outstanding dues of Micro and small enterprises	-	-
b)Total outstanding dues of creditors other than Micro and small enterprises	9.00	10.24
(iii) Other financial liabilities	22.35	14.43
(b) Other current liabilities	0.26	Audited
TOTAL EQUITY AND LIABILITIES	**905.48**	**899.05**

DECIPHER LABS LIMITED Hyderabad

For and on behalf of the Board

Amar Singh Dalavath
Whole Time Director
DIN: 02206249

Place: Hyderabad
Date: 14.11.2026

DECIPHER LABS LIMITED. (CIN L24230TG1986PLC006781)

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Standalone Statement of Cash Flows for the Half Year Ended 30th September 2026

All amounts in ₹ Lakhs, unless otherwise stated

Particulars	Half Year ended 30th Sep, 2026 (Unaudited)		Year ended 31st March, 2026 (Audited)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit before tax		(21.45)		(23.83)
Adjustments for :				
Depreciation		0.91		1.80
Loss on sale of asset		-		-
Operating Profit before Working Capital Changes		(20.54)		(22.03)
Adjustments for:				
(Increase) / Decrease in Trade Receivables	(5.20)		19.29	
(Increase) / Decrease in Inventories	0.40			
(Increase) / Decrease in Other Assets	(3.90)		(6.20)	
(Increase) / Decrease in Other Non Current Assets	-		-	
Increase / (Decrease) in Trade Payable	(1.25)		(18.68)	
Increase / (Decrease) in Other Liabilities	7.72		(0.82)	
		(2.24)		(6.41)
Cash Generated from Operations		(22.78)		(28.44)
Direct Taxes Paid		-		-
Net Cash generated from/(used in) Operating Activities		(22.78)		(28.44)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Sale of Fixed Asset	-		-	
Purchase of Fixed Asset	-		-	
Net Cash used in Investing Activities		-		-
C. CASH FLOW FROM FINANCING ACTIVITIES				
Increase / (Decrease) in Borrowings		21.10		25.87
Net Cash used in Financing Activities		21.10		25.87
Net decrease in Cash and Cash Equivalents		(1.68)		(2.97)
Cash and Cash Equivalents at the beginning of the year		2.50		5.47
Cash and Cash Equivalents at the end of the period		**0.82**		**2.50**

For and on behalf of the Board

DECIPHER LABS LIMITED Hyderabad

Amar Singh Dalavath
Whole Time Director
DIN: 02206249

Place: Hyderabad
Date: 14.11.2026

DECIPHER LABS LIMITED (CIN L24230TG1986PLC006781)

Regd.off: A-2, Q2, 5th Floor, Cyber Towers, Madhapur, Hyderabad, Telangana, India - 500081

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Statement of Unaudited Consolidated Financial Results For the Quarter and Half Year Ended September 30, 2026

All amounts in ₹ Lakhs, unless otherwise stated

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31st March, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	306.67	241.39	431.37	548.06	723.74	1,405.40
II. Other income	0.55	9.75	2.05	10.30	3.17	22.09
III.Total revenue (I + II)	**307.21**	**251.14**	**433.42**	**558.35**	**726.91**	**1,427.49**
IV. Expenses						
Purchase of Stock-in-Trade	-	-	-	-	64.10	64.50
Changes in inventories of finished goods	0.00	0.40	-	0.40	-	(0.40)
Employee benefits expense	268.69	275.96	404.73	544.65	877.34	1,498.67
Depreciation and amortisation expense	13.03	12.89	12.54	25.92	24.25	51.63
Other expenses	1,432.19	180.40	14.26	1,612.59	101.56	181.58
Total expenses	**1,713.91**	**469.65**	**431.53**	**2,183.55**	**1,067.25**	**1,795.98**
V. Profit/(Loss) before Exceptional item (III - IV)	**(1,406.69)**	**(218.51)**	**1.89**	**(1,625.20)**	**(340.34)**	**(368.49)**
VI.Exceptional items	-	-	-	-	-	-
VII. Profit/(Loss) before tax (III - IV)	**(1,406.69)**	**(218.51)**	**1.89**	**(1,625.20)**	**(340.34)**	**(368.49)**
VIII. Tax expense:						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	0.20	(0.04)	(0.12)	0.16	0.32	(60.06)
IX. Profit/(Loss) for the period (V-VI)	**(1,406.89)**	**(218.55)**	**2.01**	**(1,625.36)**	**(340.66)**	**(308.43)**
X. Other comprehensive income						
Items that will be reclassified to statement of profit and loss	-	-	-	-	-	-
Exchange differences on translating the financial statements of foreign Subsidiaries	15.25	25.46	(59.08)	40.71	(30.63)	89.37
XI. Total comprehensive income for the year	**(1,391.64)**	**(193.09)**	**(57.07)**	**(1,584.65)**	**(371.29)**	**(219.06)**
Net Profit/(Loss) for the year attributable to:						
Owners of the parent	(1,406.89)	(218.55)	2.01	(1,625.36)	(340.66)	(308.43)
Non-Controlling Interests	-	-	-	-	-	-
Other Comprehensive Income attributable to:						
Owners of the parent	15.25	25.46	(59.08)	40.71	(30.63)	89.37
Non-Controlling Interests	-	-	-	-	-	-
Total Comprehensive Income attributable to:						
Owners of the parent	(1,391.64)	(193.09)	(57.07)	(1,584.65)	(371.29)	**(219.06)**
Non-Controlling Interests	-	-	-	-	-	-
Paid Up Equity Share Capital (FV of Rs 10 each)	1,010.00	1,010.00	1,010.00	1,010.00	1,010.00	1,010.00
Director						
(1) Basic	(13.93)	(2.16)	0.02	(16.09)	(3.37)	(3.05)
(2) Diluted	(13.93)	(2.16)	0.02	(16.09)	(3.37)	(3.05)

Notes : 1. The operations of the Group relate to two segments viz:, Manufacturing and Trading of Pharmaceutical drugs and Consultancy Services.

Segment Information:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a) Manufacturing and Trading of Pharmaceutical drugs	-	0.40	-	0.40	67.50	67.50
b) Consultancy Services	306.67	240.99	431.37	547.66	656.24	1,337.90
Total Sales	**306.67**	**241.39**	**431.37**	**548.06**	**723.74**	**1,405.40**
Less: Inter Segment Revenue	-	-	-	-	-	-
Total Revenue from Operations	**306.67**	**241.39**	**431.37**	**548.06**	**723.74**	**1,405.40**
Segment Result (Profit Before Tax and Interest from each Segment)						
a) Manufacturing and Trading of Pharmaceutical drugs	(25.12)	(0.31)	(24.93)	(25.43)	(20.13)	(17.70)

b) Consultancy Services	(1,381.57)	(218.20)	26.82	(1,599.77)	(320.21)	(350.79)
Total	**(1,406.69)**	**(218.51)**	**1.89**	**(1,625.20)**	**(340.34)**	**(368.49)**
Less: Interest and exceptional item	-	-	-	-	-	-
Total Profit/(Loss) before tax	**(1,406.69)**	**(218.51)**	**1.89**	**(1,625.20)**	**(340.34)**	**(368.49)**
Capital employed (Segment assets - segment liabilities)						
Segment assets						
a) Manufacturing and trading of Pharmaceutical drugs	70.68	902.14	949.58	70.68	949.58	913.55
b) Consultancy Services	955.89	1,423.23	1,426.44	955.89	1,426.44	1,519.54
Total Assets	**1,026.57**	**2,325.37**	**2,376.02**	**1,026.57**	**2,376.02**	**2,433.09**
Segment liabilities						
a) Manufacturing and trading of Pharmaceutical drugs	103.03	91.21	106.99	103.03	106.99	75.47
b) Consultancy Services	441.67	360.75	354.75	441.67	354.75	291.11
Total Liabilities	**544.70**	**451.96**	**461.74**	**544.70**	**461.74**	**366.58**

2. The above results for the quarter and half year ended 30th September 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th November 2026.

3. The financial results of the Group have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

4. The above results as of 30th September 2026 include results of wholly owned subsidiary Decipher Software Solutions LLC, USA and step down subsidiary Decipher W.L.L., Barhain.

5. The Government of India has notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes") - consolidating 29 existing labour laws.

The New Labour Codes are effective from November 21, 2025. The Company has estimated no liability for own employees and is in the process of evaluating other possible impacts including for contract workforce.

For and on behalf of the Board

DECIPHER LABS LIMITED Hyderabad

Amar Singh Dalavath
Whole Time Director
DIN: 02206249

Place: Hyderabad
Date: 14.11.2026

DECIPHER LABS LIMITED. (CIN L24230TG1986PLC006781)
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Consolidated Statement of Assets and Liabilities as on 30th September, 2026

All amounts in ₹ Lakhs, unless otherwise stated

Particulars	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
I. ASSETS		
Non-current Assets		
(a) Property, Plant and Equipment	73.43	78.64
(b) Investment	26.41	26.41
(c) Deferred tax asset (net)	271.77	264.87
(d)Goodwill	131.36	147.83
(e) Other non current assets	3.50	3.50
Current Assets		
(a) Inventories	-	0.40
(b) Financial assets		
(i) Trade receivables	293.54	259.75
(ii) Cash and cash equivalents	50.18	74.29
(iii) Other Financial asset	174.74	166.67
(c) Other current assets	1.64	1,410.72
TOTAL ASSETS	**1,026.57**	**2,433.08**
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,010.00	1,010.00
(b) Other equity	(528.14)	1,056.51
Liabilities		
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	71.42	50.32
(ii) Trade payables		
a) Total outstanding dues of Micro enterprises and small enterprises	-	-
b) Total outstanding dues of creditors other than Micro enterprises and small enterprises	239.93	119.40
(iii) Other Financial liabilities	233.09	196.39
(b) Other current liabilities	0.26	0.47
TOTAL EQUITY AND LIABILITIES	**1,026.57**	**2,433.08**

For and on behalf of the Board

DECIPHER LABS LIMITED Hyderabad

Amar Singh Dalavath
Whole Time Director
DIN: 02206249

Place: Hyderabad
Date: 14.11.2026

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CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

All amounts in ₹ Lakhs, unless otherwise stated

Particulars	Half Year Ended 30th Sep, 2026 (Unaudited)	Year Ended 31st March, 2026 (Audited)
Cash flow from operating activities		
Profit/(Loss) before tax	(1,625.20)	(368.49)
Adjustments for :		
Exchange differences on translating the financial statements of a foreign operation	40.71	89.37
Depreciation and amortisation expense	25.92	51.63
Finance costs	-	-
Badbebts written off	1,462.99	28.34
ERC Credit	-	-
Operating Profit before Working Capital Changes		
Changes in operating assets and liabilities		
(Increase) / Decrease in inventories	0.40	(0.40)
(Increase) / Decrease in Trade Receivables	(1,496.78)	133.54
(Increase) / Decrease in Other Assets	1,389.72	(192.12)
Increase / (Decrease) in Trade Payable	120.53	3.73
Increase / (Decrease) in Other Liabilities	36.49	46.07
Cash Generated from Operations	**(45.22)**	**(208.32)**
Income taxes paid	-	-
Net cash inflow (outflow) from operating activities	**(45.22)**	**(208.32)**
Cash flows from investing activities		
Purchase of Fixed assets including Capital WIP	-	(24.09)
Impairment of investment/sale of investment	-	-
Net cash inflow (outflow) from investing activities	**-**	**(24.09)**
Cash flow from financing activities		
Proceeds/(repayment) of borrowings	21.10	25.86
Finance costs	-	-
Net cash inflow (outflow) from financing activities	**21.10**	**25.86**
Net increase (Decrease) in cash and cash equivalents	**(24.12)**	**(206.55)**
Cash and Cash equivalents at the beginning of the Year	**74.29**	**280.84**
Cash and Cash equivalents at the end of the Year	**50.18**	**74.29**

For and on behalf of the Board

DECIPHER LABS LIMITED Hyderabad

Amar Singh Dalavath
Whole Time Director
DIN: 02206249

Place: Hyderabad
Date: 14.11.2026

Ramanatham & Rao
Chartered Accountants

P.B. No. 2102, Flat # 302, Kala Mansion,
Sarojini Devi Road, Secunderabad - 500 003
E-mail : ramanathamandrao@gmail.com
Phone : 27814147, 27849305, 27840307

Independent Auditor's Review Report on Standalone Quarterly Unaudited Financial Results

THE BOARD OF DIRECTORS OF Decipher Labs Limited

We have reviewed the accompanying statement of Standalone unaudited financial results of **Decipher Labs LIMITED** ('the Company') for the Quarter ended 30th September, 2026 and for the period from 1st April,2026 to 30th September,2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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.

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 Ramanatham & Rao
Chartered accountants
(Firm Registration No.S-2934)

(K. Sreenivasan)
Partner
Membership No.206421

UDIN: 26206421WMKIET8961

Place: Secunderabad
Date: 14.11.2026

RAMANATHAM & RAO Chartered Accountants SEC'BAD

Ramanatham & Rao
Chartered Accountants

P.B. No. 2102, Flat # 302, Kala Mansion,
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Independent Auditor's Review Report on Consolidated unaudited quarterly financial Results

THE BOARD OF DIRECTORS OF Decipher Labs Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Decipher Labs LIMITED** ('the Parent') ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 30th September, 2026 and for the period from 1st April,2026 to 30th September,2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, and other accounting principles generally accepted in India. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

   (i) Decipher Software Solutions LLC, USA, Subsidiary - Direct
   (ii) Decipher Soft Middle East W.L.L Bahrain, Subsidiary – Indirect

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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 6 below, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 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.

6. The consolidated audited financial results includes the financial results of 1 (One) subsidiaries which have been reviewed by their auditors, whose financial results reflect total revenue of Rs. 306.67 Lakhs for the quarter ending 30th September, 2026 and Rs. 538.25 Lakhs for the half year ending 30th September, September 2026, total net profit/(loss) after tax of Rs. (21.61) Lakhs for the quarter ending 30th September, 2026 and Rs. (1625.36) Lakhs for the half year ending 30th September, 2026, total comprehensive income/(loss) of Rs. (13.91) Lakhs for the quarter ending 30th September, 2026 and Rs. (16.85) Lakhs for the half year ending 30th September, 2026, and Cash flows (net) of Rs. (22.44) Lakhs for the period from 1st April, 2026 to 30th September, 2026, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group.

   Our conclusion on the Statement is not modified in respect of the matters..

For Ramanatham & Rao
Chartered accountants
(Firm Registration No.S-2934)

(K. Sreenivasan)
Partner
Membership No.206421

UDIN: 26206421CNNXFT1972

Place: Secunderabad
Date: 14.11.2026

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