

February 11, 2026

<p>The Secretary National Stock Exchange of India Limited Exchange Plaza, Plot C/1, G-Block, Bandra – Kurla Complex, Bandra (E), Mumbai – 400 051. Scrip Code: GOLDTECH</p>	<p>The Secretary, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 531439</p>
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Sub: Outcome of the Board Meeting held on February 11, 2026

Ref: Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements), 2015 as amended from time to time & other applicable regulations.

Dear Sir/Madam,

With reference to the above mentioned subject, we would like to inform you that the Board of Directors of the Company at their meeting held today i.e., February 11, 2026, have, *inter-alia*, considered and approved the following:

1. The Standalone and Consolidated Un-Audited Financial Results along with Limited Review Report for the third quarter ended 31st December, 2025. The said financial results were reviewed by Audit Committee and thereafter approved by the Board of Directors. The Copies of Un-Audited Financial Results (Standalone and Consolidated) for the third quarter ended 31st December, 2025, along with Limited Review Report (Standalone and Consolidated) submitted by the Statutory Auditors are enclosed herewith as **Annexure A**.
2. Based on the recommendation of Nomination and Remuneration Committee, appointed Mr. Biju Mathews as President and Chief Executive Officer and as Wholetime Key Managerial Personnel (KMP) subject to the approval of members with effect from February 11, 2026.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in **Annexure-B**.

3. Based on the recommendation of Nomination and Remuneration Committee, appointed Dr. Karthik Sanjay Ponnnapula (DIN: 08885958) as Additional Director in the capacity of Non-Independent and Non-Executive Director with effect from February 11, 2026.



The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in **Annexure-B**.

4. Accorded approval for further investment in Roqit Greenfleet Digital Solutions Private Limited, a Wholly Owned Subsidiary up to an amount of Rs.5,00,00,000 (Rupees Five Crore only).

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in **Annexure-C**.

5. Accorded approval for investment in GTL Aion IT Solutions LLC, Company's subsidiary in Dubai, equivalent to an amount of INR.3,00,00,000 (Rupees Three Crore only) by way of equity or debt.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in **Annexure-C**.

6. Accorded approval for providing corporate guarantee in favour of ICICI Bank for the loan to be availed by ETO Motors Private Limited, a subsidiary of the Company.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in **Annexure-D**.

Kindly note that the Board Meeting started at 05.00 p.m. and concluded at 5:45 p.m.

Kindly take the aforementioned submissions on your records.

Thanking You.

Yours faithfully,
For AION-TECH SOLUTIONS LIMITED

Adalat Srikanth
Company Secretary & Compliance Officer
F-710
Encl: a/a



ANNEXURE A

AION-TECH SOLUTIONS LIMITED
(Formerly Known as Goldstone Technologies Limited)
CIN : L72200TG1994PLC017211 Email Id : acct.india@aiontech.ai
My Home Hub, Block No.1, 9th Floor, Hitech City, Madhapur, Hyderabad, Telangana - 500081, Ph. No +91-92811 19436, Fax +91-040-66284900
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31 DECEMBER 2025

(All Amounts In Indian Rupees Millions Except Per Share Data)

Particulars	Quarter Ended 31.12.2025	Quarter Ended 30.09.2025	Quarter Ended 31.12.2024	Year to Date 31.12.2025	Year to Date 31.12.2024	Year to Date 31.03.2025
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I. Revenue from Operations	291.24	204.27	222.56	653.63	580.07	868.09
II. Other Income	8.79	9.95	9.26	27.00	16.97	33.95
III. Total Revenue (I + II)	300.03	214.22	231.82	680.63	597.04	902.04
IV. Expenses:						
(a) Operating Expenses	216.98	157.42	171.12	493.82	424.57	649.92
(b) Employee Benefits Expenses	34.35	38.90	37.39	110.40	106.49	149.49
(c) Finance Costs	2.06	1.23	2.24	5.14	5.84	7.32
(d) Depreciation and Amortization Expenses	5.82	5.44	6.56	16.84	17.93	22.95
(e) Other Expenses	10.51	8.32	13.64	30.85	32.56	49.85
Total Expenses	269.72	211.31	230.95	657.05	587.39	879.53
V. Profit Before Exceptional Items and Tax (III - IV)	30.31	2.91	0.87	23.58	9.65	22.51
VI. Exceptional Items						
Profit on Sale of Land	-	-	-	136.94	156.35	156.35
Statutory Impact of New Labour Codes (Refer note 6)	(4.28)	-	-	(4.28)	-	-
Profit Before Tax (V - VI)	26.03	2.91	0.87	156.24	166.00	178.86
VII. Tax Expense						
(1) Current Tax	6.00	-	3.48	27.53	25.02	30.17
(2) Previous Year Taxes	-	-	0.14	-	0.14	0.48
(3) Deferred Tax	-	0.02	0.07	0.04	0.18	0.08
Total Tax Expenses	6.00	0.02	3.69	27.57	25.34	30.73
VIII. Profit / (Loss) after Tax (VI - VII)	20.03	2.89	(2.82)	128.67	140.66	148.13
IX. Other Comprehensive Income, Net of Tax	-	0.34	0.06	0.68	0.14	71.08
X. Total Comprehensive Income (VIII + IX)	20.03	3.23	(2.76)	129.35	140.80	219.21
XI. Paid-up Equity Share Capital	522.62	522.62	345.82	522.62	345.82	345.82
XII. Other Equity						473.16
XIII. Earnings Per Share (EPS) (Face value of Rs10/- each)						
a) Basic	0.38	0.06	(0.08)	2.50	4.07	4.29
b) Diluted	0.38	0.06	(0.08)	2.50	4.07	4.29
	(Not annualized)	(Not annualized)	(Not annualized)	(Not annualized)	(Not annualized)	(Annualized)

Segment Wise Unaudited Standalone Financial Results for the Quarter & Nine Months Ended 31 December 2025

(All Amounts in Indian Rupees Millions)

Particulars	Quarter Ended 31.12.2025	Quarter Ended 30.09.2025	Quarter Ended 31.12.2024	Year to Date 31.12.2025	Year to Date 31.12.2024	Year to Date 31.03.2025
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1 Segment Revenue						
a) Information Technology / Software Services	29.69	23.95	29.87	74.16	89.40	118.12
b) Software License	261.55	180.32	192.69	579.47	490.67	749.97
Net Sales / Income from Operations	291.24	204.27	222.56	653.63	580.07	868.09
2 Segment Results						
Profit (+)/Loss(-) Before Tax, Depn. & Interest from						
a) Information Technology / Software Services	12.87	6.96	7.56	20.07	26.14	33.75
b) Software Licenses Resale	25.32	2.62	2.11	25.49	7.28	19.03
Total	38.19	9.58	9.67	45.56	33.42	52.78
Less: Finance Costs (not allocable)	2.06	1.23	2.24	5.14	5.84	7.32
Less: Depreciation and Amortization (not allocable)	5.82	5.44	6.56	16.84	17.93	22.95
Total Profit/(Loss) Before Tax	30.31	2.91	0.87	23.58	9.65	22.51



Notes :

- 1 These unaudited standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules, 2015, as amended.
- 2 These unaudited standalone financial results were reviewed and recommended by the Audit Committee of the Board and approved by the Board of Directors of the Company at their meeting held on 11 Feb 2026.
- 3 The unaudited standalone financial results for the quarter & nine months ended 31 December 2025 presented were subjected to a "Limited review" by the Statutory Auditors of the Company. An unqualified report was issued by them thereon.
- 4 During the quarter the Company's Equity Shares holding in the subsidiary named ETO Motors Private Limited has increased from 1,90,35,746 to 1,97,68,354 by way conversion of ICD given by the company to ETO Motors Private Limited, for 7,32,608 Equity Shares @ INR110/- for each Equity Share. Consequently the Equity Shareholding of the Company in ETO Motors Private Limited changed from 58.51% to 56.29%.
- 5 Segment Capital Employed: As Assets and Liabilities are often deployed interchangeably across segments, it is impractical to allocate these Assets and Liabilities to each segment. Hence, the details of Segmental Assets, Segmental Liability and Segmental Capital Employed have not been disclosed.
- 6 On November 21, 2025, the Government of India 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 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of legal opinion obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as Statutory impact of new Labour Codes under Exceptional Items in the standalone interim statement of profit and loss for the period ended December 31, 2025. The incremental impact consisting of gratuity of 4.28 million primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 7 Previous period figures have been re-grouped / re-classified wherever necessary.

Place : Hyderabad
Date : 11 Feb 2026

By order of the Board
For AION-TECH SOLUTIONS LIMITED

Seetopalii Venkat Raghunand
Whole Time Director
DIN: 10267020



V



P. MURALI & CO.,
CHARTERED ACCOUNTANTS
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Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review report to
The Board of Directors**

M/s AION-TECH SOLUTIONS LIMITED (Formerly known as Goldstone Technologies limited)

We have reviewed the accompanying statement of unaudited standalone financial results of M/s AION-TECH SOLUTIONS LIMITED (the "Company") for the quarter ended 31st December, 2025 and for the period from 01st April 2025 to 31st December, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This 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. Our responsibility is to issue a report on the Statement 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 Statement is free of material misstatement. 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.





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Based on our review conducted as 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 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, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P. Murali & Co.
Chartered Accountants
FRN: 007257S



M V Joshi

Partner
M. No. 024784
UDIN: 26024784CUANBG1225

Place: Hyderabad
Date: 11.02.2026

AION-TECH SOLUTIONS LIMITED
(Formerly Known as Goldstone Technologies Limited)
CIN : L72200TG1994PLC017211 Email Id : acct.india@aiontech.ai
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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31 DECEMBER 2025

Particulars	Quarter Ended 31.12.2025	Quarter Ended 30.09.2025	Quarter Ended 31.12.2024	Year to Date 31.12.2025	Year to Date 31.12.2024	Year to Date 31.03.2025
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I Revenue from Operations	405.92	334.83	221.05	933.12	600.96	889.00
II Other Income	14.08	6.00	9.26	28.50	17.19	34.17
III Total Revenue (I + II)	420.00	340.83	230.31	961.70	618.17	923.17
IV Expenses:						
(a) Operating Expenses	214.56	157.67	171.12	493.17	444.09	669.44
(b) Employee Benefits Expenses	50.38	60.06	37.38	158.61	113.27	156.30
(c) Finance Cost	17.03	10.94	2.25	36.07	9.21	10.69
(d) Depreciation and Amortization Expenses	37.03	34.16	6.57	92.73	16.49	23.51
(e) Other Expenses	108.35	82.74	13.64	249.21	72.40	89.80
Total Expenses	427.35	345.57	230.96	1029.79	657.46	949.74
V Profit Before Exceptional Items and Tax (III - IV)	(7.35)	(4.74)	(0.65)	(68.09)	(39.29)	(26.57)
VI Exceptional Items						
Profit on Sale of Land	-	-	-	136.94	156.35	156.35
Statutory Impact of New Labour Codes (Refer note 7)	(4.28)	-	-	(4.28)	-	-
Profit Before tax (V - VI)	(11.63)	(4.74)	(0.65)	64.57	117.06	129.78
VII Tax Expense						
(1) Current Tax	6.00	0.02	3.48	27.55	25.02	30.19
(2) Previous Year Taxes	-	-	0.14	-	0.14	0.49
(3) Deferred Tax	-	0.02	0.07	0.04	0.16	0.08
Total Tax Expenses	6.00	0.04	3.69	27.59	25.34	30.76
VIII Profit / (Loss) After Tax (VI - VII)	(17.63)	(4.78)	(4.34)	36.98	91.72	99.02
Profit After Tax Attributable To:						
- Owners of the Company	0.16	(1.60)	(4.34)	76.90	91.72	99.02
- Non-Controlling Interest	(17.79)	(3.18)	-	(39.92)	-	-
IX Other Comprehensive Income, Net of Tax	0.98	5.65	3.06	6.91	3.82	74.69
Other Comprehensive Income, Net of Tax Attributable To:						
- Owners of the Company	41.27	5.65	3.06	47.20	3.82	74.69
- Non-Controlling Interest	(40.29)	-	-	(40.29)	-	-
X Total Comprehensive Income (VIII + IX)	(16.65)	0.87	(1.28)	43.89	95.54	173.71
Total Comprehensive Income Attributable To:						
- Owners of the Company	1.51	4.05	(1.20)	84.18	95.54	173.71
- Non-Controlling Interest	(18.16)	(3.18)	-	(40.29)	-	-
XI Paid up Equity Share Capital	522.62	522.62	345.82	522.62	345.82	345.82
XII Other Equity						612.66
XIII Earnings Per Share (EPS) (Face value of Rs10/- each)						
a) Basic	(0.34)	(0.09)	(0.13)	0.72	2.64	2.96
b) Diluted	(Not annualized)	(Not annualized)	(Not annualized)	(Not annualized)	(Not annualized)	(Annualized)
	(0.34)	(0.09)	(0.13)	0.72	2.64	2.96

Segment Wise Unaudited Consolidated Financial Results for the Quarter & Nine Months Ended 31 December 2025

(All Amounts in Indian Rupees Millions)

Particulars	Quarter Ended 31.12.2025	Quarter Ended 30.09.2025	Quarter Ended 31.12.2024	Year to Date 31.12.2025	Year to Date 31.12.2024	Year to Date 31.03.2025
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1. Segment Revenue						
a) India - Information Technology Service / Software Services	29.69	23.95	29.87	74.16	89.40	110.12
b) Software Licenses Resale	262.29	180.57	191.18	580.60	490.68	749.98
c) Goods Transport	-	-	-	-	21.93	21.93
d) E - Vehicle Mobility	115.94	130.56	-	280.61	-	-
Less: Inter Company Sales	(2.00)	(0.25)	-	(2.25)	(1.03)	(1.03)
Net Sales / Income from Operations	405.92	334.83	221.05	933.12	600.96	889.00
2. Segment Results*						
Profit (+) / (Loss) Before Tax, Depn. & Interest from						
a) India - Information Technology Service / Software Services	12.87	6.96	6.57	20.07	25.15	32.66
b) Software Licenses	25.32	2.62	1.60	25.04	6.77	18.48
Less: Finance Costs	2.06	1.23	2.25	5.14	5.86	7.34
Less: Depreciation and Amortization	5.82	5.44	6.57	16.84	17.94	22.96
Segment Profit	30.31	2.91	(0.65)	23.12	8.12	20.84
c) Goods Transport	-	-	-	-	(43.51)	(43.51)
Less: Finance Costs	-	-	-	-	3.35	3.35
Less: Depreciation and Amortization	-	-	-	-	0.55	0.55
Segment Profit	-	-	-	-	(47.41)	(47.41)
d) E - Vehicle Mobility	8.52	30.78	-	15.61	-	-
Less: Finance Costs	14.97	9.71	-	30.93	-	-
Less: Depreciation and Amortization	31.21	28.72	-	75.89	-	-
Segment Profit	(37.66)	(7.65)	-	(91.21)	-	-
Total Profit/(Loss) Before Tax	(7.35)	(4.74)	(0.65)	(68.09)	(39.29)	(26.57)
3. Segment Assets*						
a) India - Information Technology Service / Software Services	3083.803	3040.870	1005.974	3083.803	1005.974	1276.092
b) Software Licenses Resale	-	-	-	-	-	-
c) Goods Transport	-	-	-	-	-	-
d) E - Vehicle Mobility	1,289.308	1,223.294	-	1,289.308	-	-
Total Assets	4373.111	4264.184	1005.974	4373.111	1005.974	1276.092
4. Segment Liabilities*						
a) India - Information Technology Service / Software Services	157.670	56.358	196.548	157.670	196.548	317.612
b) Software Licenses Resale	-	-	-	-	-	-
c) Goods Transport	-	-	-	-	-	-
d) E - Vehicle Mobility	1,015.702	1,220.857	-	1,015.702	-	-
Total Liabilities	1173.372	1277.215	196.548	1173.372	196.548	317.612
5. Segment Capital Employed*						
a) India - Information Technology Service / Software Services	2,984.732	3,046.328	768.488	2,984.732	768.488	1,025.539
b) Software Licenses Resale	-	-	-	-	-	-
c) Goods Transport	-	-	-	-	-	-
d) E - Vehicle Mobility	565.975	327.414	-	565.975	-	-
Total Capital Employed	3,550.707	3,373.742	768.488	3,550.707	768.488	1,025.539

* Note: For the segments of USA Information Technology Software Services, India Information Technology Software Services and Software License Resale segments Assets and Liabilities are often deployed interchangeably across these segments hence no bifurcation is given. Accordingly combined total amount of Segment Profit, Assets, Liabilities and Capital Employed are provided.



Notes :

- 1 These unaudited consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules, 2015, as amended.
- 2 These unaudited consolidated financial results were reviewed and recommended by the Audit Committee of the Board and approved by the Board of Directors of the Company at their meeting held on 11 Feb 2026.
- 3 The above unaudited consolidated financial results includes the financial results of the subsidiaries named (1) Staytop Systems, Inc., USA. (2) Roqit Greenfleet Digital Solutions Private Limited. (3) ETO Motors Private Limited and step down subsidiary name ETO Mobility Services Private Limited.
- 4 The unaudited consolidated financial results for the quarter & nine months ended 31 December 2025 presented were subjected to a "Limited review" by the Statutory Auditors of the Company. An unqualified report was issued by them thereon.
- 5 During the quarter the Company's Equity Shares holding in the subsidiary named ETO Motors Private Limited has increased from 1,90,35,746 to 1,97,68,354 by way conversion of ICD given by the company to ETO Motors Private Limited, for 7,32,608 Equity Shares @ INR10/- for each Equity Share. Consequently the Equity Shareholding of the Company in ETO Motors Private Limited changed from 58.51% to 56.29%.
- 6 The group's revenues in the segment named "USA - Information Technology Services / Software Services" has reduced significantly over the period of time, accordingly this segment is derecognised for Segment Reporting.
- 7 On November 21, 2025, the Government of India 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 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of legal opinion obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as Statutory Impact of new Labour Codes under Exceptional items in the standalone interim statement of profit and loss for the period ended December 31, 2025. The incremental impact consisting of gratuity of 4.28 million primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 8 Previous period figures have been re-grouped / re-classified wherever necessary.

Place : Hyderabad
Date : 11 Feb 2026

By order of the Board
For AION-TECH SOLUTIONS LIMITED

Seetepalli Venkata Raghunand
Whole Time Director
DIN: 10267020






Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review report to
The Board of Directors**

AION-TECH SOLUTIONS LIMITED (Formerly Known as Goldstone Technologies Limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results of M/s AION-TECH SOLUTIONS LIMITED (Formerly known as Goldstone Technologies limited) (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended 31st December, 2025 and for the period from 01st April 2025 to 31st December (the "Statement") 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, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and 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. 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 of material misstatement. 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.



4. 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.

The Statement includes the results of the following entities:

- **Aion-Tech Solutions Limited (Holding Company)**
- **ETO Motors Private Limited** (together with its' subsidiary) – Acquired during Q1 (Date of Acquisition: 12-05-2025) and the consolidated results includes for the period 12th May, 2025 to 31st Dec, 2025.
- **Roqit Greenfleet Digital Solutions Private Limited**
- **Staytop Systems, Inc., USA**

5. Based on our review conducted and procedures performed as stated 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 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. We did not review the interim financial statements/financial information/financial results of the 3 subsidiaries (ETO Motors Private Limited, Roqit Greenfleet Digital Solutions Private Limited, Staytop Systems, Inc., USA) included in the consolidated unaudited financial results, whose interim financial results and other financial information reflect total assets before inter-company elimination of Rs. 1,523.06 million as at 31st December, 2025 and total revenues before inter-company elimination of Rs. 117.05 million and Rs. 283.32 million, total net profit/(loss) after tax before inter-company elimination of Rs. (37.65) Millions and Rs. (91.69) Millions and Total Comprehensive income before inter-company elimination of Rs. (36.67) Millions and Rs. (85.45) Millions for the quarter ended 31st December, 2025 and for the period from 01st April 2025 to 31 December 2025, respectively, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.



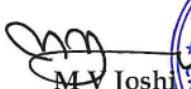


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Our conclusion on the Statement is not modified in respect of the above matter.

For P. Murali & Co.
Chartered Accountants
FRN: 007257S


M.V. Joshi
Partner
M.No. 024784
UDIN: 26024784WYUPGV8537


P. MURALI & CO.,
Chartered Accountants
FRN.NO:
007257S
Hyderabad
* * *

Place: Hyderabad
Date: 11.02.2026

ANNEXURE B

<u>Sr. no</u>	<u>Particulars</u>	<u>Details</u>	
1	Reason For Change - Appointment	Mr. Karthik S Ponnnapula (DIN: 08885958) has been appointed as an Additional Director in the category of Non Independent and Non Executive Director	Mr. Biju Mathews has been appointed as a President & Chief Executive Officer (CEO) and as Wholetime Key Managerial Personnel (KMP) of the company
2	Date of appointment and Term of appointment	With effect from 11 th February, 2026, subject to the approval of members	Appointment of Mr. Biju Mathews as a President & Chief Executive Officer (CEO) of the company w.e.f. 11th February 2026, for a period of 2 years, subject to approval of members.
3	Brief Profile (in case of appointment)	Dr. Karthik S Ponnnapula is an esteemed member of the Board of Directors and Investor for various companies and is a leading player in the electric vehicle industry. As a champion of sustainability, he is deeply committed to driving positive change in the industry through innovation and environmentally responsible practices.	Mr. Biju Mathews is a proven business leader with a strong track record of building, scaling, and transforming technology and analytics businesses across enterprise software, data-driven platforms, media technology, and technology-led EV mobility solutions. He brings in deep experience in guiding organizations through growth inflection points, digital transformation, and operational scale, with a consistent focus on value creation, capital efficiency, and predictable financial performance.

4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	Not Applicable
5	Shareholding, if any in the company	11,22,000/- equity shares	Nil
6	Name of listed entities in which the appointing Director holds directorship	Nil	Nil
7	Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 and as per NSE circular with ref no. NSE/CML/2018/02, both dated 20 June 2018	Mr. Karthik is not debarred from holding the office of director by virtue of any SEBI order or any other such authority	Mr. Biju Mathews is not debarred from holding the office of CEO & KMP by virtue of any SEBI order or any other such authority

ANNEXURE C

<u>Sr. no</u>	<u>Particulars</u>	<u>Roqit Greenfleet Digital Solutions Private Limited</u>	<u>GTL Aion IT Solutions LLC, Dubai</u>
a)	Name of the target entity, details in brief such as size, turnover, etc	ROQIT GREENFLEET DIGITAL SOLUTIONS PRIVATE LIMITED ROQIT Greenfleet Digital Solutions Private Limited, incorporated in December 2024, is positioned as a high-potential platform company with a modular architecture aimed at addressing various	GTL Aion IT Solutions LLC, Company's Subsidiary In Dubai Since this entity is newly incorporated, details of size & turnover are not applicable at this stage.

		<p>aspects of fleet and asset management. Several core modules of the ROQIT platform have already been developed and are ready for deployment, while additional modules are under accelerated development. The company has completed pilot and Proof-of-Concept (PoC) engagements. While the company has not commenced considerable revenue generation as of date, it is actively working towards commercialising these successful PoCs and onboarding premium customers</p>	
2	<p>Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired?</p> <p>If yes, nature of interest and details thereof and whether the same is done at "arm's length".</p>	<p>Yes. ROQIT GREENFLEET DIGITAL SOLUTIONS PRIVATE LIMITED (Roqit) being a Subsidiary of the Company, the acquisition falls within related party transaction for which necessary approval has been taken. Other than our Company, none of the Company's promoter/ promoter group /group companies have any interest in Roqit. The acquisition would be by way of subscribing to the equity shares of Roqit, at face value.</p>	<p>Yes. GTL AION IT SOLUTIONS LLC being a Subsidiary of the Company, the acquisition falls within related party transaction. Other than our Company, none of the Company's promoter/ promoter group /group companies have any interest in the new entity. The acquisition would be by way of subscribing to the equity shares of the new entity.</p>

3	Industry to which the entity being formed belongs	Development of technology for meeting the needs of zero-emission fleets in EV and Hydrogen mobility.	Software development, reselling & consulting.
4	Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	Roqit is a Wholly Owned Subsidiary of our Company. As a result of this further investment, the holding of the Company in Roqit would increase. Roqit will utilize these funds for meeting its operational & product development expenses.	GTL Aion IT Solutions LLC would be a subsidiary of our company.
5	Brief details of any governmental or regulatory approvals required for the Incorporation.	Not applicable, since already incorporated	Not applicable, since already incorporated
f)	Indicative time period for completion of acquisition/investment.	Within 12 to 18 months	Within 12 to 18 months
g)	Nature of consideration - whether cash consideration or share swap and details of the same.	Investment by way of cash	Investment by way of cash
h)	Cost of acquisition or the price at which the shares are acquired.	Cost of acquisition would be up to Rs.5 Crore, to be invested against allotment of equity shares	Cost of acquisition would be up to Rs.3 Crore, either by way of equity investment or by way of debt.
i)	Percentage of shareholding/ control acquired and/ or number of shares acquired.	100% of the shareholding shall be owned by the Company	100% of the shareholding shall be owned by the Company
j)	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history	The company is into development of technology for meeting the needs of zero-emission fleets in EV and Hydrogen mobility.	Date of Incorporation is November 26, 2025. This new entity has its presence in United Arab Emirates & its adjoining locations.

	<p>of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief).</p>	<p>Was incorporated on 19/12/2024 and is based in the country India.</p> <p>History of last 3 years turnover is not applicable as this company is yet to commence its commercial operations.</p>	<p>Other details are not applicable at this stage, since this is a new entity incorporated</p>
k)	Other details	<ol style="list-style-type: none"> 1. On 26.09.2024, Board approved for incorporation of this company & also investment of initial capital of Rs.1,00,000 2. On 14.11.2024, Board approved for an investment of up to Rs.1.69 crore 3. On 12.05.2025, Board approved for a further investment of up to Rs.2.97 crore. 4. As on date, the cash investment by the Company in Roqit is Rs. 3,28,10,000/- and an investment of Rs. 5,21,00,000/- by way of other than cash (i.e capitalisation of an asset) 5. The present approval accorded by the Board is in addition to the already invested cash amount of Rs.3,28,10,000/-. 	<p>The Board of Directors at their meeting held on May 12, 2025 had accorded their approval for incorporation of a Wholly Owned Subsidiary.</p> <p>Now, the Wholly Owned Subsidiary Company has been incorporated, the investment of INR 3 crore is to be made by our company up to financial year end 2027, which is approved by the board of directors in the board meeting held on 11th February, 2026.</p>

		<p>6. The present approved investment of Rs.5 Crore would be infused by the Company up to Financial year end 2027 in tranches depending upon the fund requirement in the Subsidiary and for every tranche of investment the Subsidiary Company would allot shares to the Company. This subsidiary company would continue to be the Wholly Owned Subsidiary of the Company.</p>	
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ANNEXURE D

Sr. no	Particulars	Details
1	Name of party for which such guarantees or indemnity or surety or security was given	ETO Motors Private Limited (ETO), a subsidiary of the Company
2	Whether the promoter/ promoter group/ group companies have any interest in this transaction? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	No, other than to the extent of their shareholding in ETO.
3	Brief details of such guarantee or indemnity or becoming a surety viz. brief details of agreement entered (if any) including significant terms and conditions, including amount of guarantee/security	The company is giving Corporate Guarantee in favour of ICICI Bank for the Overdraft Facility of Rs. 5 Crore sanctioned to ETO Motors Private Limited.

4	Impact of such guarantees or indemnity or surety or security on listed entity.	The security will be treated as a contingent liability for the Company on standalone basis. On consolidated basis, it has no impact, as the accounts of ETO will be consolidated with the Company.
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For AION-TECH SOLUTIONS LIMITED



Adalat Srikanth
Company Secretary & Compliance Officer
F-7101