NEUEON CORPORATION LIMITED

Regd. Office: Unit No. 204, Ashoka Capitol, Road No.2, Banjara Hills, Hyderabad-500034, Telangana

CIN:L40109TG2006PLC049743

Standalone Un-Audited Financial Results for the Period and Quarter ended September 30, 2026

(Rs.in Lakhs)

Sl No.	Particulars	Quarter ended			Six Months Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	**Income**						
	a) Revenue from operations	696.80	-	412.33	696.80	857.87	1,572.20
	b) Other income	3.86	16.56	3.21	20.42	4.31	14.19
	Total Income	**700.65**	**16.56**	**415.55**	**717.21**	**862.18**	**1,586.39**
2	**Expenses**						
	a) Cost of materials consumed	-	-	-	-	-	54.08
	b) Purchase of Stock in - Trade	689.98	-	369.09	689.98	804.55	1,048.87
	c) Changes in inventories of finished goods, work-in-progress and stock-in trade	-	-	-	-	-	0.93
	d) Employee benefits expenses	24.79	20.16	21.31	44.95	39.79	70.83
	e) Finance cost	0.45	0.68	0.01	1.13	0.67	0.71
	f) Depreciation and amortisation expense	29.44	44.18	2,160.55	73.62	4,320.34	6,018.01
	g) Other expenses	52.10	33.65	6,707.84	85.75	6,748.44	641.09
	Total expenses	**796.75**	**98.67**	**9,258.81**	**895.42**	**11,913.79**	**7,834.52**
3	Profit before exceptional items & tax (1-2)	**(96.10)**	**(82.11)**	**(8,843.27)**	**(178.21)**	**(11,051.61)**	**(6,248.13)**
	Exceptional Items	16,526.69	-	47.28	16,526.69	47.28	7,098.77
4	**Profit/(Loss) before tax (5+6)**	(16,622.79)	(82.11)	(8,890.55)	(16,704.90)	(11,098.89)	(13,346.90)
5	**Tax expenses**						
	a) Current Tax	-	-		-		-
	b) Deferred Tax	-	-		-		-
	c) Excess Provision of Deffered Tax in earlier years written off	-	-		-		-
	Total Tax Expenses	-	-		-		-
6	**Net Profit after tax (4-5)**	(16,622.79)	(82.11)	(8,890.55)	(16,704.90)	(11,098.89)	(13,346.90)
7	Other comprehensive income (net of taxes)	-	-		-	-	-
	Total Comprehensive income as per Ind AS (6+7)	**(16,622.79)**	**(82.11)**	**(8,890.55)**	**(16,704.90)**	**(11,098.89)**	**(13,346.90)**
8	**Total Comprehensive Income :**						
9	**Profit for the Period attributable to:**						
	(i) Equity holders of the Company	(16,622.79)	(82.11)	(8,890.55)	(16,704.90)	(11,098.89)	(13,346.90)
	(ii) Non Controlling Interests	-	-		-	-	-
10	**Total Comprehensive income /(Loss) for the year attributable to :**						
	(i) Equity holders of the Company	(16,622.79)	(82.11)	(8,890.55)	(16,704.90)	(11,098.89)	(13,346.90)
	(ii) Non Controlling Interests	-	-	-	-	-	-
11	**Paid-up equity share capital Face value Rs.1 each (Face Value Upto Nov-24-Rs.10/-)**	5,654.46	5,654.46	565.45	5,654.46	565.45	5,654.46
12	Other Equity	(283.50)	16,361.15	0	(283.50)	74,637.13	16,443.26
13	**Earnings per share (of Rs. 1/- each) (before extraordinary items) (not annualised)**	-	-	-			-
	Basic	(2.94)	(0.01)	(15.72)	(2.95)	(19.63)	(5.16)
	Diluted	(2.94)	(0.01)	(15.72)	(2.95)	(19.63)	(5.16)

NEUEON CORPORATION LIMITED HYDERABAD

Notes:

1 The Company adopted Indian Accounting Standards (Ind AS) from April 1, 2015, and accordingly the above financial results have been prepared in accordance with the recognition and measurement principles laid down in the "Ind AS 34 Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other accounting principles generally accepted in India. This has not resulted in any differences in Statement of Profit & Loss as per previous GAAP for the Period ended 30th September, 2026.

2 The Company is principally engaged in single business segment and operates in one geographical segment as per on"Segment Reporting'. Accordingle,the company has made no segment reporting

3 The company underwent resolution process till 23rd Oct 2024 and financials were prepared on going concern basis. The Hon'ble NCLT has approved the Resolution Plan of Neueon Consol private limited (Formerly Preca Structures Private Limited) vide its Order vide IA (IBC) (Plan) 17/2024 in CP(IB) No.679/7/HDB/2018 dated 23rd Oct. 2024 ("Approval Order"). The resolution plan is thus binding on all stakeholders. The new Board of Directors has been reconstituted to manage affairs of the company 06th Nov 2024.

4 The Company has three Indian wholly owned Subsidairies i.e Neueon Enterprises Limited, Neueon Power Limited and Neueon Global Limited , one Foreign subsidiary of Digitech Business Systems Limited.

5 The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 31st October,2026. The statutory auditors have carried out a limited review of these financial results.

6 The Statement includes results for the quarter ended September 30, 2026 and September 30,2025 being the balancing figure between the Period ended figures and previous quarter ended figures ..

7 Figures of the previous quarters/period have been regrouped and reclassified wherever necessary.

8 The above results will be placed on Website www.neueon.in

for Neueon Corporation Limited

SUDHEER RAYACHOTI
Managing Director
(DIN :01914434)

Place: Hyderabad
Date: 31st October,2026

NEUEON CORPORATION LIMITED HYDERABAD

NEUEON CORPORATION LIMITED

Regd. Office: Unit No. 204, Ashoka Capitol, Road No.2, Banjara Hills, Hyderabad-500034, Telangana

CIN:L40109TG2006PLC049743

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30,2026

Sl	Particulars	As at 30 Sept 2026 (Un-Audited)	As at 31 March 2026 (Audited)
A	**ASSETS**		
1	**Non- Current Assets**		
	(a) Property,Plant and Equipment	7,328.78	8,037.02
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets	3.00	3.00
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Loans	750.00	750.00
	(iv) Others	-	-
	(d) Deferred tax asset	-	-
	(e) Other non-current assets	-	-
		8,081.78	**8,790.02**
2	**Current Assets**		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Trade receivables	530.86	16,866.30
	(ii) Cash and cash equivalents	25.66	131.11
	(c) Other current assets	745.42	813.09
		1,301.94	**17,810.50**
	TOTAL	**9,383.72**	**26,600.52**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	5,654.46	5,654.46
	(b) Equity Share Application Money	-	-
	(c) Other Equity	(283.50)	16,443.26
		5,370.96	**22,097.72**
	LIABILITIES	-	-
2	**Non- Current Liabilities**	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
		-	-
3	**Current Liabilities**	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	2,034.73	4,197.62
	(ii) Trade payables	511.63	4.03
	(iii) Other financial liabilities	1,462.97	196.41
	(b) Provisions	-	-
	(c) Other current liabilities	3.42	102.74
		4,012.77	**4,502.80**
		-	-
	Total Equity and Liabilities	**9,383.72**	**26,600.52**

NEUEON CORPORATION LIMITED HYDERABAD

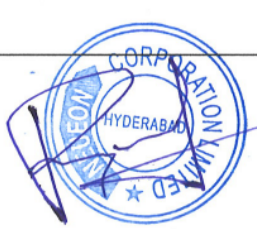
NEUEON CORPORATION LIMITED

Regd. Office: Unit No.204, Ashoka Capitol, Road No.2, Banjara Hills,Hyderabad - 500034, Telangana

CIN:L40109TG2006PLC049743

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER,2026

	Particulars	As at 31 Sept 2026 (Un-Audited)	As at 31 March 2026 (Audited)
A	**Cash flows from Operating activities**		
	Net Pofit / (Loss) Before Tax for the year	**(16,704.90)**	**(13,346.90)**
	Adjustments for		
	Depreciation	73.62	6,018.01
	Finance Costs	1.13	0.71
	Interest & other income	(13.95)	(152.72)
	Profit on sale of Investment	-	-
	Profit on sale of Assets	545.80	7,098.77
	Trade Receivables, Advances and deposit written off	15,976.23	
	Provision for Gratuity & Leave Encashment	-	-
	Provision for doubtful debts	-	-
	Operating Profit Before Working Capital Changes	**(122.07)**	**(382.13)**
	Movements in Working Capital	**-**	**-**
	Adjustments for (increase) / decrease in operating assets:	**-**	**-**
	Inventories	-	496.99
	Trade Receivables	604.53	(370.76)
	Loans & Advances	-	-
	Other Financial Assets	-	-
	Other Assests	(299.90)	169.30
	Adjustments for increase / (decrease) in operating liabilities:	-	-
	Trade Payables	507.61	(1,484.93)
	Provisions	-	-
	Financial Laibilities	1,388.32	(247.30)
	Other Liabilities	(99.31)	(325.87)
	Cash Generated from Operations	**1,979.17**	**(2,144.71)**
	Less: Taxes paid	-	-
	Cash from Operating Activities (A)	**1,979.17**	**(2,144.71)**
B	Cash flows from Investing activities	**-**	**-**
	Purchase of Fixed Assets	(28.97)	-
	Sale of Fixed Assets	115.89	58,877.64
	Sales of Investment	-	3.00
	Interest Received	12.43	152.72
	Cash from Investment Activities (B)	**99.35**	**59,033.36**
C	Cash flows from Financing activities	**-**	**-**
	Extengished of Preference Shares	-	-
	Capital reserve	(21.86)	(55,890.55)
	Proceeds from Share Application Money	-	-
	Proceeds from Borrowings	(2,160.98)	(1,111.62)
	Interest & Financial Charges Paid	(1.13)	(0.71)
	Net Cash from financing activities (C)	**(2,183.97)**	**(57,002.88)**
	Net Increase in cash and cash equivalent (A+B+C)	**(105.45)**	**(114.23)**
	Cash and Cash Equivalents at the beginning of the year	131.11	245.34
	Cash and Cash Equivalent at the end of the period	**25.66**	**131.11**



INDEPENDENT AUDITOR'S REVIEW REPORT

(On the Quarterly Unaudited Standalone Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended)

To
The Board of Directors
NEUEON CORPORATION LIMITED
(FORMERLY KNOWN AS **NEUEON TOWERS LIMITED**)
Hyderabad

1. Introduction

We have reviewed the accompanying Statement of unaudited standalone financial results of **NEUEON CORPORATION LIMITED** ("the Company"), which has undergone **Corporate Insolvency Resolution Process (CIRP)**, for the quarter and Period ended **September 30, 2026** ("the Statement"), being submitted by the Company pursuant to the requirements of **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended ("SEBI LODR Regulations").

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

2. Corporate Insolvency Resolution Process (CIRP) Background

The Company was under CIRP till October 23, 2024. The Hon'ble National Company Law Tribunal (NCLT) has approved the Resolution Plan through its Order IA (IBC) (Plan) 17/2024 in CP(IB) No. 679/7/HDB/2018 dated October 23, 2024. An SPV named **Neueon Consol Private Limited** was formed for the implementation of the Resolution Plan. The newly reconstituted Board of Directors has been managing the Company since November 6, 2024. The resolution applicant has successfully implemented resolution plan.

S. Venkateswara Rao

A.S.K.M & Co. 012799S HYD. CHARTERED ACCOUNTANTS

H.No. 8-3-903/7 & 8, Flat # 201
2nd Floor, Tarakarama Estates
Nagarjuna Nagar Colony
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: +91 90149 13424
: +91 40 4855 2215

samudralav@gmail.com
askmcahyd@gmail.com
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SCAN FOR COMPANY INFO

3. Auditor's Responsibility

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). A review of interim financial information consists of making inquiries, primarily of Company personnel 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. Qualified Conclusion

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 applicable 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 LODR Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Emphasis matter**

We draw attention to the Statement which describes the status of implementation of the approved Resolution Plan. The IBBI fee, fourth instalment, and dues of assignment deed towards financial creditors has been paid during the period under review, and there is no due towards financial creditors and other creditors.

Our conclusion is not modified in respect of this matter; however, we emphasize that continued management oversight is required.

For A S K M & CO.,
Chartered Accountants
Firm Registration No.: 012799S



S. Venkateswara Rao
Partner
Membership No.: 223702
UDIN: 26223702JVKUQO2166

Place: Hyderabad
Date: 31/10/2026

NEUEON CORPORATION LIMITED

Regd. Office: Unit No. 204, Ashoka Capitol, Road No.2, Banjara Hills, Hyderabad-500034, Telangana

CIN:L40109TG2006PLC049743

Consolidated Un-Audited Financial Results for the Period and Quarter ended September 30, 2026

(Rs.in Lakhs)

Sl No.	Particulars	Quarter ended			Six Months Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	**Income**						
	a) Revenue from operations	724.71	6.09	412.33	730.80	857.87	1,597.31
	b) Other income	8.10	16.56	3.21	24.66	4.31	14.19
	Total Income	**732.81**	**22.65**	**415.54**	**755.45**	**862.17**	**1,611.50**
2	**Expenses**						
	a) Cost of materials consumed	-	-	-	-	-	54.08
	b) Purchase of Stock in - Trade	715.23	8.33	369.09	723.56	804.55	1,072.83
	c) Changes in inventories of finished goods, work-in-progress and stock-in trade	-	-	-	-	-	0.93
	d) Employee benefits expenses	24.79	20.16	21.31	44.95	39.79	70.83
	e) Finance cost	0.45	0.68	0.01	1.13	0.67	0.72
	f) Depreciation and amortisation expense	29.44	44.18	2,160.55	73.62	4,320.34	6,018.01
	g) Other expenses	63.28	40.34	6,707.84	103.62	6,748.44	19,913.45
	Total expenses	**833.19**	**113.69**	**9,258.80**	**946.88**	**11,913.79**	**27,130.86**
3	Profit before exceptional items & tax (1-2)	**(100.38)**	**(91.03)**	**(8,843.27)**	**(191.41)**	**(11,051.61)**	**(25,519.36)**
	Exceptional Items	16,526.69	-	47.28	16,526.69	47.28	7,098.77
4	**Profit/(Loss) before tax (5+6)**	(16,627.07)	(91.02)	(8,890.55)	(16,718.10)	(11,098.89)	(32,618.12)
5	**Tax expenses**						
	a) Current Tax	-	-		-		-
	b) Deferred Tax	-	-		-		-
	c) Excess Provision of Deffered Tax in earlier years written off	-	-		-		-
	Total Tax Expenses	-	-		-		-
6	**Net Profit after tax (4-5)**	(16,627.07)	(91.02)	(8,890.55)	(16,718.10)	(11,098.89)	(32,618.12)
7	Other comprehensive income (net of taxes)	-	-		-	-	-
	Total Comprehensive income as per Ind AS (6+7)	**(16,627.07)**	**(91.02)**	**(8,890.55)**	**(16,718.10)**	**(11,098.89)**	**(32,618.12)**
8	**Total Comprehensive Income :**						
9	**Profit for the Period attributable to:**						
	(i) Equity holders of the Company	(16,627.07)	(91.02)	(8,890.55)	(16,718.10)	(11,098.89)	(32,618.12)
	(ii) Non Controlling Interests	-	-		-	-	-
10	**Total Comprehensive income /(Loss) for the year attributable to :**						
	(i) Equity holders of the Company	(16,627.07)	(91.02)	(8,890.55)	(16,718.10)	(11,098.89)	(32,618.12)
	(ii) Non Controlling Interests	-	-	-	-		-
11	**Paid-up equity share capital Face value Rs.1 each (Face Value Upto Nov-24-Rs.10/-)**	5,654.46	5,654.46	565.45	5,654.46	565.45	5,654.46
12	Other Equity				(372.50)	78,650.28	16,367.42
13	**Earnings per share (of Rs. 1 each) (before extraordinary items) (not annualised)**						
	Basic	(2.94)	(0.02)	(15.72)	(2.96)	(19.63)	(5.77)
	Diluted	(2.94)	(0.02)	(15.72)	(2.96)	(19.63)	(5.77)

NEUEON CORPORATION LIMITED HYDERABAD

Notes:

1 The Company adopted Indian Accounting Standards (Ind AS) from April 1, 2015, and accordingly the above financial results have been prepared in accordance with the recognition and measurement principles laid down in the "Ind AS 34 Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other accounting principles generally accepted in India. This has not resulted in any differences in Statement of Profit & Loss as per previous GAAP for the Period ended 30th June, 2026.

2 The Company is principally engaged in single business segment and operates in one geographical segment as per on"Segment Reporting'. Accordingle,the company has made no segment reporting

3 The company underwent resolution process till 23rd Oct 2024 and financials were prepared on going concern basis. The Hon'ble NCLT has approved the Resolution Plan of Neueon Consol private limited (Formerly Preca Structures Private Limited) vide its Order vide IA (IBC) (Plan) 17/2024 in CP(IB) No.679/7/HDB/2018 dated 23rd Oct, 2024 ("Approval Order"). The resolution plan is thus binding on all stakeholders. The new Board of Directors has been reconstituted to manage affairs of the company 06th Nov 2024.

4 The Company has three Indian wholly owned Subsidairies i.e Neueon Enterprises Limited, Neueon Power Limited and Neueon Global Limited , one Foreign subsidiary of Digitech Business Systems Limited.

5 The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 31st October,2026. The statutory auditors have carried out a limited review of these financial results.

6 The Statement includes results for the quarter ended September 30, 2026 and September 30,2025 being the balancing figure between the Period ended figures and previous quarter ended figures ..

7 Figures of the previous quarters/period have been regrouped and reclassified wherever necessary.

8 The above results will be placed on Website www.neueon.in

for Neueon Corporation Limited

SUDHEER RAYACHOTI
Managing Director
(DIN :01914434)

Place: Hyderabad
Date: 31st October,2026

NEUEON CORPORATION LIMITED HYDERABAD

NEUEON CORPORATION LIMITED
Regd. Office: Unit No. 204, Ashoka Capitol, Road No.2, Banjara Hills, Hyderabad-500034, Telangana
CIN:L40109TG2006PLC049743

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPT 30,2026

	Particulars	As at 30 Sept 2026 (Un-Audited)	As at 31 March 2026 (Audited)
A	**ASSETS**		
1	**Non- Current Assets**		
	(a) Property,Plant and Equipment	7,333.78	8,042.02
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables		
	(iii) Loans	225.00	225.00
	(iv) Others		
	(d) Deferred tax asset	-	-
	(e) Other non-current assets	-	-
		7,558.78	**8,267.02**
2	**Current Assets**		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade receivables	596.76	16,901.96
	(ii) Cash and cash equivalents	36.34	141.34
	(c) Other current assets	1,233.40	1,313.32
		1,866.49	**18,356.62**
	TOTAL	**9,425.29**	**26,623.64**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	5,654.46	5,654.46
	(b) Share Application Money		-
	(c) Other Equity	(372.50)	16,367.42
		5,281.96	**22,021.88**
	LIABILITIES		
2	**Non- Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(c) Other Non-current liabilities	-	-
		-	-
3	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	2,034.73	4,197.62
	(ii) Trade payables	556.91	18.75
	(iii) Other financial liabilities	1,548.26	282.05
	(b) Provisions	-	-
	(c) Other current liabilities	3.42	103.34
		4,143.32	**4,601.76**
	Total Equity and Liabilities	**9,425.29**	**26,623.64**

NEUEON CORPORATION LIMITED HYDERABAD

NEUEON CORPORATION LIMITED

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CIN:L40109TG2006PLC049743

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPT 30 2026

	Particulars	As at 30 Sept 2026 (Un-Audited)	As at 31 March 2026 (Audited)
A	**Cash flows from Operating activities**		
	Net Pofit / (Loss) Before Tax for the year	**(16,718.10)**	**(32,618.12)**
	Adjustments for		
	Depreciation	73.62	6,018.01
	Finance Costs	1.13	0.71
	Interest & other income	(18.20)	(6.89)
	Exchange differences on translation of foreign operations (non-cash, recognised in OCI)	(1.05)	-
	Profit on sale of Assets	545.80	7,098.77
	Trade Receivables,Advances Written Off	15,976.23	-
	Provision for doubtful debts	-	-
	Operating Profit Before Working Capital Changes	**(140.58)**	**(19,507.52)**
	Movements in Working Capital		
	Adjustments for (increase) / decrease in operating assets:		
	Inventories	-	496.98
	Trade Receivables	574.29	16,520.89
	Loans & Advances	(162.80)	(25.00)
	Other Financial Assets	-	-
	Other Assests	-	714.12
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payables	538.17	(1,470.21)
	Provisions	-	-
	Financial Laibilities	1,266.21	(239.11)
	Other Liabilities	(99.92)	(325.26)
	Cash Generated from Operations	**1,975.37**	**(3,835.12)**
	Less: Taxes paid	-	-
	Cash from Operating Activities (A)	**1,975.37**	**(3,835.12)**
B	**Cash flows from Investing activities**		
	Purchase of Fixed Assets	(28.97)	-
	Sale of Fixed Assets	117.79	58,877.64
	Purchase of Investment	-	-
	Foreign Exchange Translation adjustment (on Consolidation)	-	1,840.96
	Interest Received	16.68	6.89
	Cash from Investment Activities (B)	**105.50**	**60,725.46**
C	Cash flows from Financing activities		
	Extengished of Preference Shares	-	-
	Capital reserve	(21.86)	(55,890.54)
	Proceeds from Share Application Money	-	-
	Proceeds from Borrowings	(2,162.87)	(1,111.63)
	Interest & Financial Charges Paid	(1.13)	(0.71)
	Net Cash from financing activities (C)	**(2,185.86)**	**(57,002.87)**
	Net Increase in cash and cash equivalent (A+B+C)	**(105.00)**	**(112.53)**
	Cash and Cash Equivalents at the beginning of the year	141.34	253.87
	Cash and Cash Equivalent at the end of the year	36.34	141.34

NEUEON CORPORATION LIMITED HYDERABAD

INDEPENDENT AUDITOR'S REVIEW REPORT ON CONSOLIDATED UNAUDITED QUARTERLY FINANCIAL RESULTS OF NEUEON CORPORATION LIMITED (FORMERLY KNOWN AS NEUEON TOWERS LIMITED) PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors of
NEUEON CORPORATION LIMITED
(FORMERLY KNOWN AS NEUEON TOWERS LIMITED)
Hyderabad

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results (the "Statement") of **NEUEON CORPORATION LIMITED** (the "Parent") and its subsidiary (together referred to as "the Group") for the quarter and Period ended 30th September 2026, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This Statement includes the Group's share of net profit/(loss) after tax for the said quarter.

2. This Statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors. The Statement has 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, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. The Parent was under Corporate Insolvency Resolution Process (CIRP) until October 23, 2024. The Hon'ble National Company Law Tribunal (NCLT) approved the Resolution Plan through its order IA (IBC) (Plan) 17/2024 in CP(IB) No. 679/7/HDB/2018 dated October 23, 2024 ("Approval Order"). The Resolution Applicant has formed a special purpose vehicle (SPV), Neueon Consol Private Limited, for the implementation of the approved resolution plan. The new Board of Directors assumed control of the Parent on November 6, 2024. The resolution applicant has successfully implemented resolution plan.

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

ASKM & Co. FRN: 012799S HYD. CHARTERED ACCOUNTANTS

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SCAN FOR COMPANY INFO

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

Parent Company

- Neueon Corporation Limited

Subsidiary Company

- Digitech Systems Private Limited
- Neueon Power Limited
- Neueon Enterprises Limited
- Neueon Global Limited

6. **Basis for Qualified Conclusion**:

We have reviewed the interim financial results of the Company's **three Indian subsidiaries**, which are included in the accompanying consolidated financial results. The financial information of these three Indian subsidiaries reflects **total assets of Rs. 40.48 lakhs as at September 30, 2026** and a **net loss of Rs. 13.21 lakhs** for the quarter ended on that date, and our conclusion on the Statement, insofar as it relates to these subsidiaries, is based on our review of their interim financial information.

We were not able to review the interim financial information of the Company's foreign subsidiary, which has been furnished to us by the Management. As represented by the Management, the Company has continued the provision of **Rs. 13,993.47 lakhs**, originally recognised in the books as at **March 31, 2026**, and the same continues to be carried as at **September 30, 2026**. In the absence of a review of the interim financial information of the foreign subsidiary and other sufficient appropriate review evidence in respect thereof, we were unable to determine whether any adjustments to the accompanying consolidated financial results and the related disclosures might have been necessary.

7. **Qualified Conclusion**

Based on our review conducted as stated above, **except for the possible effects of the matter described in the Basis for Qualified Conclusion paragraph**, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder 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.

For A S K M & CO.,
Chartered Accountants
Firm Registration No.: 012799S

S. Venkateswara Rao

S. Venkateswara Rao
Partner
Membership No.: 223702
UDIN: 26223702CPZHXX7133

A S K M & Co. FRN: 012799S HYD. CHARTERED ACCOUNTANTS

Place: Hyderabad
Date:31.10.2026