

NEUEON CORPORATION LIMITED

Regd. Office: Survey No. 321, Turkala Khanapur (V), Hathnoora (M), Sangareddy District-502296, Telangana

CIN:L40109TG2006PLC049743

Standalone Un-Audited Financial Results for the Quarter ended June 30, 2026

(Rs.in Lakhs)

SI No.	Particulars	Quarter ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	Income				
	a) Revenue from operations	-	591.99	445.54	1,572.20
	b) Other income	16.56	6.69	1.10	14.19
	Total Income	16.56	598.68	446.64	1,586.39
2	Expenses				
	a) Cost of materials consumed	-	54.08	-	54.08
	b) Purchase of Stock in - Trade	-	126.07	435.46	1,048.87
	c) Changes in inventories of finished goods, work-in-progress and stock-in trade	-	0.93	-	0.93
	d) Employee benefits expenses	20.16	16.92	18.48	70.83
	e) Finance cost	0.68	0.03	0.66	0.71
	f) Depreciation and amortisation expense	44.18	-	2,159.79	6,018.01
	g) Other expenses	33.65	470.11	40.60	641.09
	Total expenses	98.67	668.14	2,654.99	7,834.52
3	Profit before exceptional items & tax (1-2)	(82.11)	(69.46)	(2,208.35)	(6,248.13)
	Exceptional Items	-	1,298.79	-	7,098.77
4	Profit/(Loss) before tax (5+6)	(82.11)	(1,368.25)	(2,208.35)	(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)	(82.11)	(1,368.25)	(2,208.35)	(13,346.90)
7	Other comprehensive income (net of taxes)	-	-	-	-
	Total Comprehensive income as per Ind AS (6+7)	(82.11)	(1,368.25)	(2,208.35)	(13,346.90)
8	Total Comprehensive Income :				
9	Profit for the Period attributable to:				
	(i) Equity holders of the Company	(82.11)	(1,368.25)	(2,208.35)	(13,346.90)
	(ii) Non Controlling Interests	-	-	-	-
10	Total Comprehensive income /(Loss) for the year attributable to :				
	(i) Equity holders of the Company	(82.11)	(1,368.25)	(2,208.35)	(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
12	Other Equity	16,361.15		83472.36	16,443.26
13	Earnings per share (of Rs. 1/- each) (before extraordinary items) (not annualised)				
	Basic	(0.01)	(2.42)	(3.91)	(5.16)
	Diluted	(0.01)	(2.42)	(3.91)	(5.16)



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". Accordingly, 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 Subsidiaries 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 July, 2026. The statutory auditors have carried out a limited review of these financial results. The Statement includes results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the previous financial year and the published figures upto 3rd quarter of the Previous financial year respectively.
- 6 figures in respect of the previous financial year and the published figures upto 3rd quarter of the Previous financial year respectively.
- 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: 31.07.2026

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 ended **June 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.



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.: 0127998


S. Venkateswara Rao
Partner

Membership No.: 223702

UDIN: 26223702GEUTKB2096



Place: Hyderabad

Date: 31/07/2026

NEUEON CORPORATION LIMITED

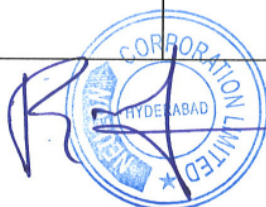
Regd. Office: Survey No. 321, Turkala Khanapur (V), Hathnoora (M), Sangareddy District-502296, Telangana

CIN:L40109TG2006PLC049743

Consolidated Un-Audited Financial Results for the Quarter ended June 30, 2026

(Rs.in Lakhs)

SI No.	Particulars	Quarter ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	Income				
	a) Revenue from operations	6.09	617.11	445.54	1,597.31
	b) Other income	16.56	6.69	1.10	14.19
	Total Income	22.65	623.80	446.64	1,611.50
2	Expenses				
	a) Cost of materials consumed	-	54.08	-	54.08
	b) Purchase of Stock in - Trade	8.33	150.04	435.46	1,072.83
	c) Changes in inventories of finished goods, work-in-progress and stock-in trade	-	0.93	-	0.93
	d) Employee benefits expenses	20.16	16.92	18.48	70.83
	e) Finance cost	0.68	0.04	0.66	0.72
	f) Depreciation and amortisation expense	44.18	-	2,159.79	6,018.01
	g) Other expenses	40.34	19,742.47	40.60	19,913.45
	Total expenses	113.69	19,964.48	2,654.99	27,130.86
3	Profit before exceptional items & tax (1-2)	(91.03)	(19,340.69)	(2,208.35)	(25,519.36)
	Exceptional Items	-	1,298.79	-	7,098.77
4	Profit/(Loss) before tax (5+6)	(91.03)	(20,639.47)	(2,208.35)	(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)	(91.03)	(20,639.47)	(2,208.35)	(32,618.12)
7	Other comprehensive income (net of taxes)	-	-	-	-
	Total Comprehensive income as per Ind AS (6+7)	(91.03)	(20,639.47)	(2,208.35)	(32,618.12)
8	Total Comprehensive Income :				
9	Profit for the Period attributable to:				
	(i) Equity holders of the Company	(91.03)	(20,639.47)	(2,208.35)	(32,618.12)
	(ii) Non Controlling Interests	-	-	-	-
10	Total Comprehensive income /(Loss) for the year attributable to :				
	(i) Equity holders of the Company	(91.03)	(20,639.47)	(2,208.35)	(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
12	Other Equity			16,276.44	16,367.42
13	Earnings per share (of Rs. 1 each) (before extraordinary items) (not annualised)				
	Basic	(0.02)	(3.65)	(3.91)	(5.77)
	Diluted	(0.02)	(3.65)	(3.91)	(5.77)



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". Accordingly, 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 Subsidiaries 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 July, 2026. The statutory auditors have carried out a limited review of these financial results. The Statement includes results for the quarter ended March 31, 2026 being the balancing figure between the audited
- 6 figures in respect of the previous financial year and the published figures upto 3rd quarter of the Previous financial year respectively.
- 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: 31.07.2026

**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 ended 30th June 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.



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. 583.31 lakhs as at June 30, 2026** and a **net loss of Rs. 8.93 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 **June 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: 26223702LHVBR9483

Place: Hyderabad

Date: 31.07.2026

