**S.R. BATLIBOI & ASSOCIATES LLP**
Chartered Accountants

12th Floor, The Ruby
29 Senapati Bapat Marg
Dadar (West)
Mumbai - 400 028, India
Tel: +91 22 6819 8000

**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**
**CarTrade Tech Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of CarTrade Tech Limited (the "Company") for the quarter ended June 30, 2026 (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").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. 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 Indian Accounting Standards ('Ind AS') specified 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.

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants
ICAI Firm registration number: 101049W/E300004

Gada Ritesh Kantilal
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per Ritesh Gada
Partner
Membership No.: 121898
UDIN: 26121898BRIROP8984
Mumbai
July 29, 2026

**CarTrade Tech Limited**
**Corporate Identity Number: L74900MH2000PLC126237**
**Statement of Unaudited Standalone Financial Results for the quarter ended June 30, 2026**
**Registered & Corporate Office: 1st floor, Plot no. D- 507, Shri Sawan knowledge Park, TTC industrial area, Navi Mumbai, Thane - 400703**
**website: www.cartradetech.com, Email: investor@cartrade.com**

**(Rs. In Lakhs)**

| Particulars | Quarter ended | | | Year ended |
|---|---|---|---|---|
| | June 30, 2026 | March 31, 2026 | June 30, 2025 | March 31, 2026 |
| | Unaudited | Audited (Refer note 3) | Unaudited | Audited |
| **Income** | | | | |
| Revenue from operations | 7,811.03 | 7,938.95 | 6,638.16 | 30,833.33 |
| Other income (Refer note 4) | 1,335.11 | 901.99 | 1,250.85 | 4,014.04 |
| **Total Income** | **9,146.14** | **8,840.94** | **7,889.01** | **34,847.37** |
| **Expenses** | | | | |
| Employee benefits expense | 3,481.74 | 3,147.76 | 3,104.30 | 12,376.01 |
| Finance costs | 27.68 | 34.06 | 18.83 | 86.34 |
| Depreciation and amortisation expense | 279.21 | 373.70 | 233.36 | 1,086.44 |
| Other expenses | 1,743.23 | 1,672.49 | 1,591.08 | 6,657.52 |
| **Total Expenses** | **5,531.86** | **5,228.01** | **4,947.57** | **20,206.31** |
| **Profit before Exceptional items and tax for the quarter / year** | **3,614.28** | **3,612.93** | **2,941.44** | **14,641.06** |
| Exceptional Items (Refer note 5) | 307.55 | - | - | 650.71 |
| **Profit before tax for the quarter / year** | **3,306.73** | **3,612.93** | **2,941.44** | **13,990.35** |
| **Tax expense** | | | | |
| Current Tax | - | - | - | - |
| Adjustment of tax relating to earlier years | - | (758.15) | - | (758.15) |
| Deferred Tax | 733.04 | 853.44 | 642.03 | 3,201.95 |
| **Total Tax Expense** | **733.04** | **95.29** | **642.03** | **2,443.80** |
| **Profit for the quarter / year** | **2,573.69** | **3,517.64** | **2,299.41** | **11,546.55** |
| **Other Comprehensive Income / (Loss)** | | | | |
| Items that will not be reclassified to profit or loss | | | | |
| Remeasurements of the defined benefit plans | (15.75) | 5.58 | (51.74) | (8.89) |
| Income Tax related to the above | 3.97 | (1.40) | 13.02 | 2.24 |
| **Total Other Comprehensive income / (loss) for the quarter/ year** | **(11.78)** | **4.18** | **(38.72)** | **(6.65)** |
| **Total comprehensive Income for the quarter / year** | **2,561.91** | **3,521.82** | **2,260.69** | **11,539.90** |
| Paid up Equity Share Capital (Face Value of Rs.10/- per share) | 4,802.31 | 4,787.81 | 4,747.91 | 4,787.81 |
| Other Equity (excluding revaluation reserve) | | | | 2,25,828.62 |
| **Earnings per equity share (face value of Rs. 10/- each) (not annualised for the quarter )** | | | | |
| Basic (In Rs.) | 5.37 | 7.35 | 4.84 | 24.23 |
| Diluted (In Rs.) | 5.15 | 7.00 | 4.50 | 23.08 |

***See accompanying notes to financial results***

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**CarTrade Tech Limited**
**Corporate Identity Number: L74900MH2000PLC126237**
**Registered & Corporate Office: 1st floor, Plot no. D- 507, Shri Sawan knowledge Park, TTC industrial area, Navi Mumbai, Thane - 400703**
**website: www.cartradetech.com, Email: investor@cartrade.com**

1 The statement of unaudited Standalone Financial Results for the quarter ended June 30, 2026, as reviewed by the Audit Committee, were approved and taken on record by the Board of Directors at their respective meetings held on July 29, 2026. The Statutory Auditors have conducted a review of these results pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.There are no qualifications in the limited review report issued by the auditors.

2 The unaudited Standalone Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 - Interim Financial Reporting as prescribed under Section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules of the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and the other accounting principles generally accepted in India.

3 The figures for the quarter ended March 31, 2026 is the balancing figures between the audited figures in respect of the full financial year and the published figures of nine months ended December 31, 2025 which was subjected to limited review by the statutory auditors.

4 The details of other income are summarised below :

**(Rs. In Lakhs)**

| **Particulars** | **Quarter ended** | | | **Year ended** |
|---|---|---|---|---|
| | **June 30, 2026** | **March 31, 2026** | **June 30, 2025** | **March 31, 2026** |
| | **Unaudited** | **Audited (Refer note 3)** | **Unaudited** | **Audited** |
| Gain on fair valuation of mutual funds | 1,261.91 | 796.32 | 1,211.63 | 3,811.29 |
| Gain on sale of mutual funds | - | - | - | 43.01 |
| Liabilities no longer required written back | 51.06 | 54.43 | 31.27 | 88.93 |
| Interest income | 5.20 | 48.18 | 7.78 | 67.18 |
| Profit on sale of Property, Plant and Equipment (Net) | 13.24 | 0.51 | - | 0.51 |
| Others | 3.70 | 2.55 | 0.17 | 3.12 |
| **Total** | **1,335.11** | **901.99** | **1,250.85** | **4,014.04** |

5 The Government had notified and brought into force the Labour Codes on November 21, 2025, which consolidate and replace numerous existing labour legislations. The Company assessed the impact of changes consistent with the Labour Codes, draft rules, FAQ, external expert's opinion and best information available. Incremental expense of Rs. 650.71 lakhs was recorded and disclosed as exceptional item in the year ended March 31, 2026. During the quarter ended June 30, 2026, the Company concluded the restructuring of salaries in order to align with the requirement of the New Labour Codes and performed an actuarial assessment, which resulted in an incremental expense of Rs. 307.55 lakhs. The impact has been disclosed as an exceptional item.

6 The Company has disclosed details of segment information in its consolidated financial results in compliance of the provisions of Ind-AS 108 – Operating Segments.

**For and on behalf of the board of directors of**
**CarTrade Tech Limited**

VINAY VINOD SANGHI
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**Vinay Vinod Sanghi**
**Chairman and Managing Director**
**DIN: 00309085**

**Place: Mumbai**
**Date :July 29, 2026**

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