Ref: SECT/08/2026/01

August 04, 2026

National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra – East, Mumbai – 400 051
NSE Symbol – RSYSTEMS

BSE Limited
P. J. Towers,
Dalal Street,
Mumbai - 400001
BSE Scrip Code – 532735 & 977286

Dear Sir,

SUB: DISCLOSURE UNDER SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015: OUTCOME OF THE BOARD MEETING HELD ON AUGUST 04, 2026

In terms of Regulation 30, 33, 52 and other applicable provisions of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (the "**SEBI Listing Regulations**"), the Board of Directors of R Systems International Limited (the "**Company**") at its meeting held on August 04, 2026, commenced at 06:58 P.M. and concluded at 07:59 P.M. has inter-alia approved the following businesses:

1. Audited standalone financial results of the Company for the quarter and six months ended June 30, 2026.
2. Unaudited consolidated financial results of the Company for the quarter and six months ended June 30, 2026.
3. Postal Ballot Notice seeking approval of Shareholders for the following:

   a. Appointment of Mr. Shailesh Sharad Kekre (DIN: 07679583) as an Independent Director of the Company for a term of 5 years commencing from June 29, 2026.
   b. Appointment of Ms. Sangeeta Kapil Jit Singh (DIN: 06920906) as an Independent Director of the Company for a term of 5 years commencing from June 29, 2026.
   c. Appointment of Mr. Srikanth Balachandran (DIN: 02815932) as an Independent Director of the Company for a term of 5 years commencing from June 29, 2026.

d. Appointment of Mr. Pranav Damani (DIN: 11416778) as Non-Executive Non-Independent Director of the Company.
e. Payment of remuneration by way of commission to Non-Executive Independent Directors of the Company.

The Postal Ballot Notice will be circulated separately to the shareholders of the Company and submitted to the Stock Exchanges in accordance with the applicable regulatory requirements.

In this regard, please find attached herewith the following:

1. Audited standalone financial results for the quarter and six months ended June 30, 2026, in the format prescribed under Regulations 33 of SEBI Listing Regulations along with the report of the auditors thereon.

2. Unaudited consolidated financial results for the quarter and six months ended June 30, 2026, in the format prescribed under Regulations 33 of SEBI Listing Regulations along with the limited review report of the auditors thereon.

This is for your information and record.

Thanking you.

Yours faithfully,

For **R Systems International Limited**

Piyush Jain Digitally signed by Piyush Jain

Piyush Jain
(**Company Secretary & Compliance Officer)**

R Systems International Limited
CIN : L74899DL1993PLC053579
Registered Office : GF-1-A, 6, Devika Tower, Nehru Place, New Delhi- 110019
Tel : +91 120 4303500; Website : www.rsystems.com; Email : rsil@rsystems.com

Statement of Consolidated Unaudited Financial Results for the quarter and six months ended June 30, 2026

(Rs. in million, except per share data)

S.No.	Particulars	Three months ended			Six months ended		Year ended
		30.06.2026	31.03.2026	30.06.2025	30.06.2026	30.06.2025	31.12.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
(a)	Revenue from operations	6,017.01	5,747.68	4,620.15	11,764.69	9,044.80	19,582.06
(b)	Other income (refer to Note 4)	13.68	170.74	469.67	184.42	492.46	536.12
	Total income	**6,030.69**	**5,918.42**	**5,089.82**	**11,949.11**	**9,537.26**	**20,118.18**
2	**Expenses**						
(a)	Employee benefits expense	3,661.55	3,597.49	3,049.24	7,259.04	6,034.72	12,872.69
(b)	Finance costs	94.77	95.91	21.41	190.68	36.31	141.74
(c)	Depreciation and amortisation expense	220.39	215.07	158.43	435.46	304.44	663.98
(d)	Other expenses	1,248.91	1,113.63	868.91	2,362.54	1,602.68	3,642.23
	Total expenses	**5,225.62**	**5,022.10**	**4,097.99**	**10,247.72**	**7,978.15**	**17,320.64**
3	**Profit before exceptional item and tax (1-2)**	**805.07**	**896.32**	**991.83**	**1,701.39**	**1,559.11**	**2,797.54**
4	**Exceptional Item**						
	Impact of New Labour Codes (refer to Note 5)	-	-	-	-	-	245.83
5	**Profit before tax (3-4)**	**805.07**	**896.32**	**991.83**	**1,701.39**	**1,559.11**	**2,551.71**
6	**Tax expense**						
(a)	Current tax	253.31	193.24	251.99	446.55	408.69	763.96
(b)	Deferred tax expense / (credit)	(3.94)	48.94	(18.70)	45.00	5.95	(74.21)
	Total tax expense	**249.37**	**242.18**	**233.29**	**491.55**	**414.64**	**689.75**
7	**Profit for the period / year (5-6)**	**555.70**	**654.14**	**758.54**	**1,209.84**	**1,144.47**	**1,861.96**
8	**Other comprehensive income / (loss)**						
	Items that will not be reclassified subsequently to profit or loss						
(a)	Re-measurements of the defined benefit plans	(16.57)	31.66	(15.86)	15.09	(25.08)	(10.40)
(b)	Tax relating to re-measurements of the defined benefit plans	4.15	(7.97)	3.99	(3.82)	6.51	2.82
	Items that will be reclassified subsequently to profit or loss						
(a)	Fair value changes on derivatives designated as cash flow hedge (refer to Note 6)	90.79	(180.42)	-	(89.63)	-	-
(b)	Tax relating to fair value changes on derivatives designated as cash flow hedge	(22.85)	45.41	-	22.56	-	-
(c)	Foreign currency translation reserve	(61.28)	149.90	122.01	88.62	153.93	273.63
	Total other comprehensive income / (loss)	**(5.76)**	**38.58**	**110.14**	**32.82**	**135.36**	**266.05**
9	**Total comprehensive income for the period / year (7+8)**	**549.94**	**692.72**	**868.68**	**1,242.66**	**1,279.83**	**2,128.01**
10	**Profit attributable to**						
	Equity shareholders of the company	555.70	654.14	758.54	1,209.84	1,144.47	1,861.96
	Non controlling interest	-	-	-	-	-	-
		555.70	**654.14**	**758.54**	**1,209.84**	**1,144.47**	**1,861.96**
11	**Total comprehensive income attributable to**						
	Equity shareholders of the company	549.94	692.72	868.68	1,242.66	1,279.83	2,128.01
	Non controlling interest	-	-	-	-	-	-
		549.94	**692.72**	**868.68**	**1,242.66**	**1,279.83**	**2,128.01**
12	**Paid-up equity share capital**	**118.49**	**118.48**	**118.38**	**118.49**	**118.38**	**118.40**
13	**Other equity (refer to Note 3)**						**10,204.83**
14	**Earnings per share (refer to Note 7 and Note 8) (Equity share of par value of Re. 1/- each)**						
(a)	Basic	4.69	5.52	6.41	10.21	9.67	15.73
(b)	Diluted	4.49	5.29	6.12	9.78	9.23	15.01

See accompanying notes to the financial results.

For R Systems International Limited

Nitesh Bansal
Managing Director & Chief Executive Officer
(DIN:10170738)

For Identification Only
Deloitte Haskins & Sells LLP

Notes:

1 The financial results for the quarter and six months ended June 30, 2026 have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'). The above results were reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on August 04, 2026. The statutory auditors have carried out a limited review and issued an unmodified report on the aforesaid results.

2 Additional disclosure as per Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is set out in Annexure A.

3 The Hon'ble National Company Law Tribunal, New Delhi Bench ("NCLT"), vide its order dated April 16, 2026, has approved the Composite Scheme of Amalgamation of Velotio Technologies Private Limited ("Amalgamating Company 1"), Scaleworx Technologies Private Limited ("Amalgamating Company 2") with R Systems International Limited (the "Company") under Sections 230 to 232 of the Companies Act, 2013 ("Scheme").

The Company had filed the certified copy of the order issued by the Hon'ble National Company Law Tribunal, with the Registrar of Companies, Delhi and accordingly, the Scheme became effective from May 01, 2026. In terms of the Scheme, the Appointed Date for the amalgamation is April 1, 2024.

Pursuant to the Scheme, the Board of Directors, at its meeting held on May 06, 2026, approved the allotment of 5,160,833 Optionally Convertible Redeemable Preference Shares ("OCRPS") of face value of Re. 1 each to the erstwhile shareholders of Amalgamating Company 1, for cancellation of OCRPS held in Amalgamating Company 1 which were valued at Rs. 2,407.00 million. The aforesaid amount was disclosed as "Other Equity".

During the quarter and period ended 30 June 2026, the Company has allotted the aforesaid OCRPS and Rs. 5.16 million has been transferred from "Other Equity" and disclosed as "Instruments entirely equity in nature", as at 30 June 2026.

4 The transaction for sale of land, building and certain other assets located at Company's Noida office was concluded during the quarter ended June 30, 2025. Profit on sale of these assets amounting to Rs. 435.95 million was recorded under "Other Income" during the quarter and six months ended June 30, 2025 and year ended December 31, 2025.

5 On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Labour Codes"), which consolidate multiple existing labour laws into a unified framework governing employment and post-employment benefits.

During the year ended December 31, 2025, the Group companies in India had assessed the financial implications of these changes and, pursuant to such assessment, recognised an incremental obligation of Rs. 245.83 million on account of increase in employee benefit liabilities arising from past service. Considering the impact arising from enactment of the new legislation and its non-recurring nature, the said amount was presented under Exceptional Items for the year ended December 31, 2025.

6 With effect from January 01, 2026, the Company has designated certain foreign currency forward contracts as cash flow hedges, having satisfied the hedge effectiveness assessment and formal documentation requirements in accordance with Ind AS 109 – Financial Instruments. Prior to such designation, these forward contracts were accounted for as derivatives measured at fair value through profit or loss.

Pursuant to such designation, the Company has recorded the effective portion of changes in the fair value of the hedging instrument amounting to Rs. 90.79 million (gain) and Rs. 180.42 million (loss) for the quarter ended June 30, 2026 and March 31, 2026, respectively, in Other Comprehensive Income, resulting in Rs. 89.63 million (loss) accumulated in the Cash Flow Hedge Reserve as at June 30, 2026. Such accumulated amount will be reclassified to the Statement of Profit and Loss in the same period or periods in which the hedged forecast transactions affect profit or loss.

7 During the quarter and six months ended June 30, 2026, the Company has allotted 10,627 and 89,106 equity shares, respectively, having par value of Re. 1 per share, pursuant to the exercise of Restricted Stock Units under the R Systems International Limited Management Incentive Plan 2023.

8 Earnings per share for the quarter and six months ended June 30, 2026 and June 30, 2025, and quarter ended March 31, 2026, are not annualised.

9 The Consolidated Balance Sheet, Consolidated Statement of Cash Flows and Consolidated Segment Information are set out in Annexure B, Annexure C and Annexure D, respectively.

For Identification Only

Deloitte Haskins & Sells LLP

For and on behalf of the Board of Directors of
R Systems International Limited

Nitesh Bansal
Managing Director & Chief Executive Officer
DIN: 10170738

Place : Greater Noida
Date : August 04, 2026

Annexure A

R Systems International Limited

Additional information pursuant to requirement of Regulation 52 (4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015

(on consolidated basis)

	Particulars	Three months ended			Six months ended		Year ended
		30.06.2026	31.03.2026	30.06.2025	30.06.2026	30.06.2025	31.12.2025
		(Unaudited)	(Unaudited)	(Unaudited) (refer to Note 3)	(Unaudited)	(Unaudited) (refer to Note 3)	(Audited) (refer to Note 3)
(a)	Debt equity ratio (times) Total debts (borrowing + lease liability) / Shareholders' equity	0.34	0.40	0.14	0.34	0.14	0.40
(b)	Debt service coverage ratio (times) (not annualised) Earnings for debt service[1] / debt service[2]	6.31	6.59	9.83	6.45	11.65	9.20
(c)	Interest service coverage ratio (times) (not annualised) Operating profit[3] / interest expenses	9.35	8.57	25.39	8.96	30.38	16.95
(d)	Outstanding redeemable preference shares * (Rs. in million) (refer to Note 3)	5.16	NA	NA	5.16	NA	NA
(e)	Capital Redemption Reserve (Rs. in million)	5.02	5.02	5.02	5.02	5.02	5.02
(f)	Debenture redemption reserve	NA	NA	NA	NA	NA	NA
(g)	Net worth (Rs. in million)	10,982.68	10,371.56	9,331.77	10,982.68	9,331.77	10,323.23
(h)	Net profit for the period / year (Rs. in million)	555.70	654.14	758.54	1,209.84	1,144.47	1,861.96
(i)	Earnings per share (Rs.) (refer to Note 7 and Note 8) (Equity share of par value of Re. 1/- each) - Basic - Diluted	 4.69 4.49	 5.52 5.29	 6.41 6.12	 10.21 9.78	 9.67 9.23	 15.73 15.01
(j)	Current ratio (times) Current assets / current liabilities	2.29	2.00	2.23	2.29	2.23	1.90
(k)	Long term debt to working capital (times) (Non-current borrowings + current maturity of non-current borrowings + Lease liabilities) / (Current assets - current liabilities excluding current maturity of non-current borrowings and lease liability)	0.71	0.80	0.20	0.71	0.20	0.86
(l)	Bad debts to accounts receivable ratio (times) (not annualised) Bad debts written off / Average trade receivables	0.00	0.01	-	0.01	-	0.00
(m)	Current liability ratio (times) Current liabilities / total liabilities	0.49	0.52	0.76	0.49	0.76	0.54
(n)	Total debts to total assets ratio (times) Borrowing + Lease liabilities (current + non-current) / Total assets	0.18	0.17	0.06	0.18	0.06	0.17
(o)	Debtors' turnover ratio (times) (not annualised) Revenue from operations / average trade receivables	1.47	1.35	1.46	2.99	3.14	5.86
(p)	Inventory turnover ratio	NA	NA	NA	NA	NA	NA
(q)	Operating margin (%) Operating profit[3] / Revenue from operations	14.73%	14.29%	11.77%	14.52%	12.19%	12.27%
(r)	Net profit margin (%) Net profit / Revenue from operations	9.24%	11.38%	16.42%	10.28%	12.65%	9.51%

* Instrument entirely equity in nature - Optionally Convertible Redeemable Preference Share

Notes:

1 Earning for Debt Service = Net Profit for the period + Non-cash operating expenses

2 Debt service = Interest and lease payments + Scheduled principal repayments of term loans

3 Operating profit = Profit before tax + Finance costs - Other income

For R Systems International Limited

Nitesh Bansal

Managing Director & Chief Executive Officer

(DIN:10170738)

For Identification Only

Deloitte Haskins & Sells LLP

Annexure B

R Systems International Limited
Consolidated Balance Sheet as at June 30, 2026

(Rs. in million)

	Particulars	As at 30.06.2026 (Unaudited)	As at 31.12.2025 (Audited)
	ASSETS		
A.	**Non-current assets**		
	(a) Property, plant and equipment	684.49	673.67
	(b) Capital work in progress	6.66	1.34
	(c) Investment property	12.25	12.99
	(d) Right-of-use assets	762.86	736.56
	(e) Goodwill	6,959.10	6,956.74
	(f) Other intangible assets	2,669.32	2,867.35
	(g) Financial assets		
	(i) Investments	0.03	0.03
	(ii) Other financial assets	91.01	88.94
	(h) Deferred tax assets (net)	586.18	608.47
	(i) Non-current tax assets (net)	51.42	81.41
	(j) Other non-current assets	31.05	40.74
	Total non-current assets (A)	**11,854.37**	**12,068.24**
B.	**Current assets**		
	(a) Financial assets		
	(i) Trade receivables	3,760.81	4,106.61
	(ii) Cash and cash equivalents	3,330.15	3,084.49
	(iii) Bank balances other than cash and cash equivalents	9.57	56.64
	(iv) Other financial assets	1,061.01	870.25
	(b) Other current assets	1,088.59	835.62
	Total current assets (B)	**9,250.13**	**8,953.61**
	Total assets (A+B)	**21,104.50**	**21,021.85**
	EQUITY AND LIABILITIES		
A.	**Equity**		
	(a) Equity share capital	118.49	118.40
	(b) Instrument entirely equity in nature (refer to note 3)	5.16	-
	(c) Other equity	10,859.03	10,204.83
	Total equity attributable to equity shareholders of the Company	10,982.68	10,323.23
	(d) Non controlling interests	1,923.88	1,923.88
	Total equity (A)	**12,906.56**	**12,247.11**
	Liabilities		
B.	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	2,697.75	2,691.75
	(ii) Lease liabilities	837.05	788.60
	(iii) Other financial liabilities	14.39	15.28
	(b) Provisions	607.14	576.39
	(c) Deferred tax liabilities (net)	-	0.17
	Total non-current liabilities (B)	**4,156.33**	**4,072.19**
C.	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	10.73	454.39
	(ii) Lease liabilities	147.78	163.09
	(iii) Trade payables		
	- total outstanding dues of micro enterprises and small enterprises	8.86	12.94
	- total outstanding dues of creditors other than micro enterprises and small enterprises	1,033.51	1,128.28
	(iv) Other financial liabilities	1,244.55	1,366.22
	(b) Other current liabilities	832.76	848.58
	(c) Provisions	606.18	556.99
	(d) Current tax liabilities (net)	157.24	172.06
	Total current liabilities (C)	**4,041.61**	**4,702.55**
	Total liabilities (B+C)	**8,197.94**	**8,774.74**
	Total equity and liabilities (A+B+C)	**21,104.50**	**21,021.85**

For R Systems International Limited

Nitesh Bansal
Managing Director & Chief Executive Officer
(DIN:10170738)

For Identification Only

Deloitte Haskins & Sells LLP

Annexure C

R Systems International Limited
Consolidated Statement of Cash Flows for the six month ended June 30, 2026

(Rs. in million)

Particulars	Six months Ended	
	30.06.2026	30.06.2025
	(Unaudited)	(Unaudited)
A. Cash flows from operating activities		
Profit for the period	1,209.84	1,144.47
Adjustments for:		
Tax expense	491.55	414.64
Depreciation and amortisation expense	435.46	304.44
(Reversal) / Provision for doubtful debts (net)	(56.26)	12.29
Provision for doubtful advances / other assets (net)	1.35	12.02
Employee share based payment expense	126.51	111.20
Unrealised foreign exchange gain	(132.93)	(90.95)
Interest income	(13.82)	(20.69)
Rental income from investment property	(4.95)	(4.50)
Loss / (Profit) on sale / disposal of property, plant and equipment (net)	2.27	(435.54)
(Profit) / Loss on discard of right-of-use assets	(0.61)	-
Liability no longer required written back	(0.92)	-
Interest expenses	190.68	36.31
Operating profit before working capital changes	**2,248.17**	**1,483.69**
Movements in working capital :		
Decrease / (Increase) in trade receivables	511.92	(572.18)
(Increase) / Decrease in other assets	(475.83)	(239.93)
(Decrease) / Increase in provisions	(175.28)	87.15
(Decrease) / Increase in trade payables and other liabilities	(43.84)	61.44
Cash generated from operations	**2,065.14**	**820.17**
Direct taxes paid, net of refunds	(432.56)	(228.01)
Net cash from operating activities (A)	**1,632.58**	**592.16**
B. Cash flows from investing activities		
Purchase of property, plant and equipment	(130.31)	(189.94)
Purchase of intangible assets	(20.39)	(20.36)
Proceeds from sale of property, plant and equipment (net of capital gain tax) (refer to Note 4)	7.22	361.02
Investment in fixed deposits	(0.06)	(10.09)
Proceeds from fixed deposits	48.75	25.49
Interest received	14.24	18.03
Rental income from investment property	4.95	3.75
Net cash (used in) / from investing activities (B)	**(75.60)**	**187.90**
C. Cash flows from financing activities		
Proceeds from long-term borrowings	3.00	14.47
Repayment of long-term borrowings	(6.34)	(6.87)
(Repayment of) / Proceeds from short-term borrowings (net)	(442.97)	459.63
Payment of lease rentals	(131.28)	(82.83)
Proceeds from other non-current assets	9.46	5.76
Proceeds from exercise of Restricted Stock Units (refer to Note 7)	0.06	0.08
Interest paid	(142.41)	(4.42)
Interim dividend paid	(710.89)	(710.28)
Net cash used in financing activities (C)	**(1,421.37)**	**(324.46)**
Net increase in cash and cash equivalents (A+B+C)	**135.61**	**455.60**
Add: Cash and cash equivalents at the beginning of the period	3,084.49	1,900.89
Add: Effect of exchange rate changes on cash and cash equivalents held in foreign currency	110.05	95.41
Cash and cash equivalents at the end of the period	**3,330.15**	**2,451.90**

For R Systems International Limited

Nitesh Bansal
Managing Director & Chief Executive Officer
(DIN:10170738)

For Identification Only
Deloitte Haskins & Sells LLP

Annexure D

R Systems International Limited

Consolidated Segment Information

(Rs. in million)

S.No.	Particulars	Three months ended			Six months ended		Year ended
		30.06.2026	31.03.2026	30.06.2025	30.06.2026	30.06.2025	31.12.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Segment revenue**						
	- Information technology services	5,437.01	5,208.13	4,134.41	10,645.14	8,082.49	17,559.93
	- Knowledge services	596.69	556.18	502.02	1,152.87	994.45	2,085.56
	Total	**6,033.70**	**5,764.31**	**4,636.43**	**11,798.01**	**9,076.94**	**19,645.49**
	Less: Elimination of intersegment sales	16.69	16.63	16.28	33.32	32.14	63.43
	Revenue from operations	**6,017.01**	**5,747.68**	**4,620.15**	**11,764.69**	**9,044.80**	**19,582.06**
2	**Segment results before tax, interest and exceptional items**						
	- Information technology services	687.84	841.72	443.45	1,529.56	915.66	1,904.53
	- Knowledge services	256.62	265.56	209.97	522.18	423.10	897.85
	Total	**944.46**	**1,107.28**	**653.42**	**2,051.74**	**1,338.76**	**2,802.38**
	(i) Finance costs	(94.77)	(95.91)	(21.41)	(190.68)	(36.31)	(141.74)
	(ii) Interest income	7.85	5.97	9.68	13.82	20.69	44.78
	(iii) Other unallocable income (refer to Note 4)	2.88	2.07	437.77	4.95	440.04	442.88
	(iv) Other unallocable expenses*	(55.35)	(123.09)	(87.63)	(178.44)	(204.07)	(596.59)
	Profit before tax	**805.07**	**896.32**	**991.83**	**1,701.39**	**1,559.11**	**2,551.71**

* Other unallocable expenses include Rs. 245.83 million towards impact of New Labour Codes for the year ended December 31, 2025. (refer to Note 5)

Note: Assets and liabilities of the Group are used interchangeably between segments and the Chief Operating Decision Maker (CODM) does not review assets and liabilities at reportable segment level. Accordingly, in line with the requirements of Ind AS 108 - Operating Segments, disclosure relating to segment assets and liabilities has not been provided.

For R Systems International Limited

Nitesh Bansal
Managing Director & Chief Executive Officer
(DIN:10170738)

For Identification Only

Deloitte Haskins & Sells LLP

Deloitte
Haskins & Sells LLP

Chartered Accountants
7th Floor Building 10
Tower B
DLF Cyber City Complex
DLF City Phase II
Gurugram-122 002
Haryana, India

Tel: +91 124 679 2000
Fax: +91 124 679 2012

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

To The Board of Directors of
R Systems International Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **R Systems International Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and six months ended 30 June, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's 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 specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the entities listed in Annexure A.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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 information of 21 subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflect, total assets of Rs. 3,020.85 million as at 30 June, 2026, total revenues of Rs. 1,605.36 million and Rs. 3,119.30 million for the quarter and six months ended 30 June, 2026 respectively, total net profit after tax of Rs. 114.58 million and Rs. 147.96 million for the quarter and six months ended 30 June, 2026 respectively, total comprehensive income of Rs. 76.81 million and Rs. 103.18 million for the quarter and six months ended 30 June, 2026 respectively and net cash flows of Rs. 81.27 million for the six months ended 30 June, 2026, as considered in the Statement. These interim financial information have been reviewed by other auditors 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

Deloitte Haskins & Sells LLP Chartered Accountants included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Certain of these subsidiaries are located outside India whose financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Parent's management has converted the financial information of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent's management. Our conclusion in so far as it relates to such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Company and reviewed by us.
Our conclusion on the Statement is not modified in respect of this matter.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

Alka Chadha

Alka Chadha
Partner
(Membership No. 93474)
(UDIN: 26093474PAFJDT8742)

Deloitte Haskins & Sells LLP
Chartered Accountants

Place : Greater Noida
Date : August 4, 2026

Annexure A

List of Entities Consolidated

1. R Systems International Limited (the Parent)
2. R Systems, Inc. ("RSI") (wholly owned subsidiary of the Parent)
3. R Systems Technologies Limited (wholly owned subsidiary of the Parent)
4. RSYS Technologies Ltd. (wholly owned subsidiary of the Parent)
5. R Systems Computaris International Limited ("RCIL") (wholly owned subsidiary of the Parent)
6. R Systems Computaris S.R.L. (wholly owned subsidiary of RCIL)
7. R Systems Computaris Malaysia Sdn. Bhd. (wholly owned subsidiary of RCIL)
8. R Systems Computaris Poland Sp. Z O.O. (wholly owned subsidiary of RCIL)
9. R Systems Computaris Europe S.R.L. (wholly owned subsidiary of RCIL)
10. R Systems Computaris Philippines Pte. Ltd. Inc. (wholly owned subsidiary of RCIL)
11. R Systems Computaris Suisse Sàrl (wholly owned subsidiary of RCIL)
12. R Systems (Singapore) Pte Limited ("RSS") (wholly owned subsidiary of the Parent)
13. R Systems IBIZCS Pte. Ltd. ("IBIZCS") (wholly owned subsidiary of RSS)
14. R Systems IBIZCS Sdn. Bhd. (wholly owned subsidiary of IBIZCS)
15. PT R Systems IBIZCS International (wholly owned subsidiary of IBIZCS)
16. IBIZ Consulting Services Limited ("IBIZ HK") (wholly owned subsidiary of IBIZCS)
17. IBIZ Consulting Services (Shanghai) Co., Ltd. (wholly owned subsidiary of IBIZ HK)
18. IBIZ Consulting (Thailand) Co., Ltd. (wholly owned subsidiary of IBIZCS)
19. R Systems Consulting Services Limited ("RSCSL") (subsidiary of the Parent)
20. R Systems Consulting Services (M) Sdn. Bhd. (wholly owned subsidiary of RSCSL)
21. R Systems Consulting Services (Hong Kong) Limited (wholly owned subsidiary of RSCSL)
22. R Systems Consulting Services (Thailand) Co., Ltd. (wholly owned subsidiary of RSCSL)
23. R Systems Consulting Services Kabushiki Kaisha (wholly owned subsidiary of RSCSL)
24. R Systems Consulting Services (Shanghai) Co., Ltd. (wholly owned subsidiary of RSCSL)
25. R Systems Consulting Services Company Limited (wholly owned subsidiary of RSCSL)

Deloitte Haskins & Sells LLP
Chartered Accountants

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Haskins & Sells LLP

26. RSIL Mexico, S. de R.L. de C.V., United Mexican States (wholly owned subsidiary of the Parent)

27. Novigo Solutions Private Limited ("Novigo") (w.e.f 13 November, 2025) (subsidiary of the Parent)

28. Novigo Solutions Inc (w.e.f 13 November, 2025) (wholly owned subsidiary of Novigo)

29. Novigo Solutions Limited (w.e.f 13 November, 2025) (wholly owned subsidiary of Novigo)

30. Novigo for Information Technology (w.e.f 13 November, 2025) (wholly owned subsidiary of Novigo)

31. Novigo Solutions B.V. (w.e.f 13 November, 2025) (wholly owned subsidiary of Novigo)

Deloitte Haskins & Sells LLP
Chartered Accountants

R Systems International Limited

CIN : L74899DL1993PLC053579

Registered Office : GF-1-A, 6, Devika Tower, Nehru Place, New Delhi- 110019

Tel : +91 120 4303500; Website : www.rsystems.com; Email : rsil@rsystems.com

Statement of Standalone Audited Financial Results for the quarter and six months ended June 30, 2026

(Rs. in million, except per share data)

S.No.	Particulars	Three months ended			Six months ended		Year ended
		30.06.2026	31.03.2026	30.06.2025	30.06.2026	30.06.2025	31.12.2025
		(Audited)	(Audited)	(Audited) (refer to Note 3)	(Audited)	(Audited) (refer to Note 3)	(Audited) (refer to Note 3)
1	**Income**						
(a)	Revenue from operations	3,425.40	3,203.41	2,922.66	6,628.81	5,693.43	12,282.19
(b)	Other income (refer to Note 4 and Note 5)	12.54	210.71	483.92	223.25	481.24	878.81
	Total income	**3,437.94**	**3,414.12**	**3,406.58**	**6,852.06**	**6,174.67**	**13,161.00**
2	**Expenses**						
(a)	Employee benefits expense	2,124.51	2,108.16	1,943.73	4,232.67	3,752.28	8,009.29
(b)	Finance costs	90.93	91.85	20.65	182.78	34.77	136.17
(c)	Depreciation and amortisation	138.32	132.00	122.77	270.32	236.51	495.58
(d)	Other expenses	569.27	293.63	418.90	862.90	753.50	1,698.98
	Total expenses	**2,923.03**	**2,625.64**	**2,506.05**	**5,548.67**	**4,777.06**	**10,340.02**
3	**Profit before exceptional item and tax (1-2)**	**514.91**	**788.48**	**900.53**	**1,303.39**	**1,397.61**	**2,820.98**
4	**Exceptional Item**						
	Impact of New Labour Codes (refer to Note 6)	-	-	-	-	-	244.49
5	**Profit before tax (3-4)**	**514.91**	**788.48**	**900.53**	**1,303.39**	**1,397.61**	**2,576.49**
6	**Tax expense**						
(a)	Current tax	168.10	126.20	233.02	294.30	371.79	647.77
(b)	Deferred tax expense / (credit)	(11.28)	33.36	(15.47)	22.08	(1.87)	(65.80)
	Total tax expense	**156.82**	**159.56**	**217.55**	**316.38**	**369.92**	**581.97**
7	**Profit for the period / year (5-6)**	**358.09**	**628.92**	**682.98**	**987.01**	**1,027.69**	**1,994.52**
8	**Other comprehensive income / (loss)**						
	Items that will not be reclassified subsequently to profit or loss						
(a)	Re-measurements of the defined benefit plans	(18.10)	31.68	(15.86)	13.58	(25.08)	(14.05)
(b)	Tax relating to re-measurements of the defined benefit plans	4.55	(7.97)	3.99	(3.42)	6.51	3.74
	Items that will be reclassified subsequently to profit or loss						
(a)	Fair value changes on derivatives designated as cash flow hedge (refer to Note 7)	90.79	(180.42)	-	(89.63)	-	-
(b)	Tax relating to fair value changes on derivatives designated as cash flow hedge	(22.85)	45.41	-	22.56	-	-
	Total other comprehensive income / (loss)	**54.39**	**(111.30)**	**(11.87)**	**(56.91)**	**(18.57)**	**(10.31)**
9	**Total comprehensive income for the period / year (7+8)**	**412.48**	**517.62**	**671.11**	**930.10**	**1,009.12**	**1,984.21**
10	**Paid-up equity share capital**	**118.49**	**118.48**	**118.38**	**118.49**	**118.38**	**118.40**
11	**Other equity (refer to Note 3)**						**8,885.82**
12	**Earnings per share (refer to Note 8 and Note 9) (Equity share of par value of Re. 1/- each)**						
(a)	Basic	3.02	5.31	5.77	8.33	8.68	16.85
(b)	Diluted	2.89	5.09	5.51	7.98	8.29	16.08

See accompanying notes to the financial results.

For R Systems International Limited

Nitesh Bansal

Managing Director & Chief Executive Officer

(DIN:10170738)

For Identification Only

Deloitte Haskins & Sells LLP

Notes:

1 The financial results for the quarter and six months ended June 30, 2026 have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'). The above results were reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on August 04, 2026. The statutory auditors have expressed an unmodified audit opinion on these results.

2 Additional disclosure as per Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is set out in Annexure A.

3 The Hon'ble National Company Law Tribunal, New Delhi Bench ("NCLT"), vide its order dated April 16, 2026, has approved the Composite Scheme of Amalgamation of Velotio Technologies Private Limited ("Amalgamating Company 1"), Scaleworx Technologies Private Limited ("Amalgamating Company 2") with R Systems International Limited (the "Company") under Sections 230 to 232 of the Companies Act, 2013 ("Scheme").

The Company had filed the certified copy of the order issued by the Hon'ble National Company Law Tribunal, with the Registrar of Companies, Delhi and accordingly, the Scheme became effective from May 01, 2026. In terms of the Scheme, the Appointed Date for the amalgamation is April 1, 2024.

The amalgamation had been accounted for in accordance with the pooling of interest method as prescribed under Appendix C – Business Combinations of Entities under Common Control of Ind AS 103, notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 during the quarter ended March 31, 2026. Accordingly, the comparative financial information for the previous periods presented in these standalone financial results has been restated to give effect to the amalgamation.

Pursuant to the Scheme, the Board of Directors, at its meeting held on May 06, 2026, approved the allotment of 5,160,833 Optionally Convertible Redeemable Preference Shares ("OCRPS") of face value of Re. 1 each to the erstwhile shareholders of Amalgamating Company 1, for cancellation of OCRPS held in Amalgamating Company 1 which were valued at Rs. 2,407.00 million. The aforesaid amount was disclosed as "Other Equity".

During the quarter and period ended 30 June 2026, the Company has allotted the aforesaid OCRPS and Rs. 5.16 million has been transferred from "Other Equity" and disclosed as "Instruments entirely equity in nature", as at 30 June 2026.

4 During the quarter ended March 31, 2026 the Company had received dividend income from its subsidiaries amounting to Rs. 140.60 million. The Company had also received dividend from its subsidiaries amounting to Rs. 354.68 million during the year ended December 31, 2025.

The aforesaid dividend was recorded under "Other Income".

5 The transaction for sale of land, building and certain other assets located at Company's Noida office was concluded during the quarter ended June 30, 2025. Profit on sale of these assets amounting to Rs. 435.95 million was recorded under "Other Income" during the quarter and six months ended June 30, 2025 and year ended December 31, 2025.

6 On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Labour Codes"), which consolidate multiple existing labour laws into a unified framework governing employment and post-employment benefits.

During the year ended December 31, 2025, the Company had assessed the financial implications of these changes and, pursuant to such assessment, recognised an incremental obligation of Rs. 244.49 million on account of increase in employee benefit liabilities arising from past service. Considering the impact arising from enactment of the new legislation and its non-recurring nature, the said amount was presented under Exceptional Items for the year ended December 31, 2025.

7 With effect from January 01, 2026, the Company has designated certain foreign currency forward contracts as cash flow hedges, having satisfied the hedge effectiveness assessment and formal documentation requirements in accordance with Ind AS 109 – Financial Instruments. Prior to such designation, these forward contracts were accounted for as derivatives measured at fair value through profit or loss.

Pursuant to such designation, the Company has recorded the effective portion of changes in the fair value of the hedging instrument amounting to Rs. 90.79 million (gain) and Rs. 180.42 million (loss) for the quarter ended June 30, 2026 and March 31, 2026, respectively, in Other Comprehensive Income, resulting in Rs. 89.63 million (loss) accumulated in the Cash Flow Hedge Reserve as at June 30, 2026. Such accumulated amount will be reclassified to the Statement of Profit and Loss in the same period or periods in which the hedged forecast transactions affect profit or loss.

8 During the quarter and six months ended June 30, 2026, the Company has allotted 10,627 and 89,106 equity shares, respectively, having par value of Re. 1 per share, pursuant to the exercise of Restricted Stock Units under the R Systems International Limited Management Incentive Plan 2023.

9 Earnings per share for the quarter and six months ended June 30, 2026 and June 30, 2025, and quarter ended March 31, 2026, are not annualised.

10 The Standalone Balance Sheet, Standalone Statement of Cash flows and Standalone Segment Information are set out in Annexure B, Annexure C and Annexure D, respectively.

For Identification Only

Deloitte Haskins & Sells LLP

For and on behalf of the Board of Directors of
R Systems International Limited

Nitesh Bansal
Managing Director & Chief Executive Officer
DIN: 10170738

Place : Greater Noida
Date : August 04, 2026

Annexure A

R Systems International Limited

Additional information pursuant to requirement of Regulation 52 (4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015

(on standalone basis)

	Particulars	Three months ended			Six months ended		Year ended
		30.06.2026	31.03.2026	30.06.2025	30.06.2026	30.06.2025	31.12.2025
		(Audited)	(Audited)	(Audited) (refer to Note 3)	(Audited)	(Audited) (refer to Note 3)	(Audited) (refer to Note 3)
(a)	Debt equity ratio (times) Total debts (borrowing + lease liability) / Shareholders' equity	0.37	0.44	0.16	0.37	0.16	0.43
(b)	Debt service coverage ratio (times) (not annualised) Earnings for debt service[1] / debt service[2]	5.43	7.91	13.67	6.66	17.33	13.27
(c)	Interest service coverage ratio (times) (not annualised) Operating profit[3] / interest expenses	6.52	7.29	21.17	6.91	27.36	13.47
(d)	Outstanding redeemable preference shares * (Rs. in million) (refer to Note 3)	5.16	NA	NA	5.16	NA	NA
(e)	Capital redemption reserve (Rs. in million)	5.02	5.02	5.02	5.02	5.02	5.02
(f)	Debenture redemption reserve	NA	NA	NA	NA	NA	NA
(g)	Net worth (Rs. in million)	9,351.11	8,877.44	7,885.84	9,351.11	7,885.84	9,004.22
(h)	Net profit for the period / year (Rs. in million)	358.09	628.92	682.98	987.01	1,027.69	1,994.52
(i)	Earnings per share (Rs.) (refer to Note 8 and Note 9) (Equity share of par value of Re. 1/- each)						
	- Basic	3.02	5.31	5.77	8.33	8.68	16.85
	- Diluted	2.89	5.09	5.51	7.98	8.29	16.08
(j)	Current ratio (times) Current assets / current liabilities	2.17	1.75	1.86	2.17	1.86	1.80
(k)	Long term debt to working capital (times) (Non-current borrowings + current maturity of non-current borrowings + Lease liabilities) / (Current assets - current liabilities excluding current maturity of non-current borrowings and lease liability)	1.50	1.90	0.37	1.50	0.37	1.87
(l)	Bad debts to accounts receivable ratio (times) (not annualised) Bad debts written off / Average trade receivables	-	0.02	-	0.02	-	-
(m)	Current liability ratio (times) Current liabilities / total liabilities	0.32	0.37	0.68	0.32	0.68	0.36
(n)	Total debts to total assets ratio (times) Borrowing + Lease liabilities (current + non-current) / Total assets	0.23	0.26	0.11	0.23	0.11	0.25
(o)	Debtors' turnover ratio (times) (not annualised) Revenue from operations / average trade receivables	1.71	1.48	1.55	3.31	3.61	6.98
(p)	Inventory turnover ratio	NA	NA	NA	NA	NA	NA
(q)	Operating margin (%) Operating profit[3] / Revenue from operations	17.32%	20.90%	14.96%	19.05%	16.71%	14.93%
(r)	Net profit margin (%) Net profit / Revenue from operations	10.45%	19.63%	23.37%	14.89%	18.05%	16.24%

* Instrument entirely equity in nature - Optionally Convertible Redeemable Preference Share

Notes:

1. Earning for Debt Service = Net Profit for the period + Non-cash operating expenses
2. Debt service = Interest and lease payments + Scheduled principal repayments of term loans
3. Operating profit = Profit before tax + Finance costs - Other income

For R Systems International Limited

Nitesh Bansal

Managing Director & Chief Executive Officer

(DIN:10170738)

For Identification Only

Deloitte Haskins & Sells LLP

Annexure B

R Systems International Limited
Standalone Balance Sheet as at June 30, 2026

(Rs. in million)

Particulars	As at 30.06.2026 (Audited)	As at 31.12.2025 (Audited) (refer to Note 3)
ASSETS		
A. Non-current assets		
(a) Property, plant and equipment	523.77	508.99
(b) Capital work in progress	6.12	-
(c) Investment property	12.25	12.99
(d) Right-of-use assets	598.91	516.88
(e) Goodwill	2,725.46	2,725.46
(f) Other intangible assets	1,592.78	1,723.96
(g) Financial assets		
(i) Investments	5,058.74	5,058.74
(ii) Other financial assets	133.46	121.93
(h) Deferred tax assets (net)	405.14	408.08
(i) Non-current tax assets (net)	13.18	40.99
(j) Other non-current assets	27.19	29.45
Total non-current assets (A)	**11,097.00**	**11,147.47**
B. Current assets		
(a) Financial assets		
(i) Trade receivables	1,836.33	2,172.48
(ii) Cash and cash equivalents	1,011.78	804.98
(iii) Bank balances other than cash and cash equivalents	7.03	54.14
(iv) Other financial assets	565.61	438.17
(b) Other current assets	710.43	454.74
Total current assets (B)	**4,131.18**	**3,924.51**
Total assets (A+B)	**15,228.18**	**15,071.98**
EQUITY AND LIABILITIES		
A. Equity		
(a) Equity share capital	118.49	118.40
(b) Instruments entirely equity in nature (refer to Note 3)	5.16	-
(c) Other equity	9,227.46	8,885.82
Total equity (A)	**9,351.11**	**9,004.22**
Liabilities		
B. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,697.75	2,691.75
(ii) Lease liabilities	681.69	620.97
(iii) Other financial liabilities	14.39	15.28
(b) Provisions	575.63	553.46
Total non-current liabilities (B)	**3,969.46**	**3,881.46**
C. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	10.73	454.39
(ii) Lease liabilities	100.68	70.23
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	8.68	11.68
- total outstanding dues of creditors other than micro enterprises and small enterprises	389.45	211.69
(iv) Other financial liabilities	684.01	742.75
(b) Other current liabilities	170.92	157.09
(c) Provisions	446.30	422.62
(d) Current tax liabilities (net)	96.84	115.85
Total current liabilities (C)	**1,907.61**	**2,186.30**
Total liabilities (B+C)	**5,877.07**	**6,067.76**
Total equity and liabilities (A+B+C)	**15,228.18**	**15,071.98**

For Identification Only
Deloitte Haskins & Sells LLP

For R Systems International Limited
Nitesh Bansal
Managing Director & Chief Executive Officer
(DIN:10170738)

Annexure C

R Systems International Limited
Standalone Statement of Cash Flows for the six months ended June 30, 2026

(Rs. in million)

Particulars	Six months ended 30.06.2026 (Audited)	Six months ended 30.06.2025 (Audited) (refer to Note 3)
A. Cash flows from operating activities		
Profit for the period	987.01	1,027.69
Adjustments for:		
Tax expense	316.38	369.92
Depreciation and amortisation expense	270.32	236.51
Provision for doubtful debts (net)	0.13	20.42
Employee share based payment expense	116.04	93.19
Unrealised foreign exchange gain	(68.12)	(54.00)
Interest income	(10.87)	(17.64)
Rental income from investment property	(4.95)	(4.50)
Profit on sale / disposal of property, plant and equipment (net)	(1.00)	(435.47)
Dividend income (refer to Note 4)	(140.60)	-
Interest expenses	182.78	34.77
Operating profit before working capital changes	**1,647.12**	**1,270.89**
Movements in working capital :		
(Increase) / Decrease in trade receivables	321.46	(495.33)
(Increase) / Decrease in other assets	(384.32)	(177.80)
Increase / (Decrease) in provisions	59.44	69.21
Increase / (Decrease) in trade payables and other liabilities	79.69	(44.83)
Cash generated from operations	**1,723.39**	**622.14**
Direct taxes paid, net of refunds	(285.53)	(188.01)
Net cash from operating activities (A)	**1,437.86**	**434.13**
B. Cash flows from investing activities		
Purchase of property, plant and equipment	(96.93)	(146.44)
Purchase of intangible assets	(11.34)	(8.66)
Proceeds from sale of property, plant and equipment (net of capital gain tax) (refer to Note 5)	4.88	360.99
Investment in fixed deposits with scheduled banks	(0.06)	(10.09)
Proceeds from fixed deposits with scheduled banks	48.75	25.49
Interest received	11.28	14.66
Rental income from investment property	4.95	3.75
Dividend income (refer to Note 4)	140.60	-
Net cash from investing activities (B)	**102.13**	**239.70**
C. Cash flows from financing activities		
Proceeds from long-term borrowings	3.00	14.47
Repayment of long-term borrowings	(6.34)	(6.87)
(Repayment of) / Proceeds from short-term borrowings (net)	(442.97)	459.63
Proceeds from margin money deposits	8.00	-
Payment of lease rentals	(68.73)	(43.19)
Proceeds from exercise of Restricted Stock Units (refer to Note 8)	0.06	0.08
Interest paid	(142.41)	(4.42)
Interim dividend paid	(710.89)	(710.28)
Net cash used in financing activities (C)	**(1,360.28)**	**(290.58)**
Net increase in cash and cash equivalents (A+B+C)	**179.71**	**383.25**
Add: Cash and cash equivalents at the beginning of the period	804.98	631.74
Add: Effect of exchange rate changes on cash and cash equivalents held in foreign currency	27.09	3.24
Cash and cash equivalents at the end of the period	**1,011.78**	**1,018.23**

For Identification Only
Deloitte Haskins & Sells LLP

For R Systems International Limited
Nitesh Bansal
Managing Director & Chief Executive Officer
(DIN:10170738)

Annexure D

R Systems International Limited

Standalone Segment Information

(Rs. in million)

S.No.	Particulars	Three months ended			Six months ended		Year ended
		30.06.2026	31.03.2026	30.06.2025	30.06.2026	30.06.2025	31.12.2025
		(Audited)	(Audited)	(Audited) (refer to Note 3)	(Audited)	(Audited) (refer to Note 3)	(Audited) (refer to Note 3)
1	**Segment revenue**						
	- Information technology services	2,828.71	2,647.23	2,420.64	5,475.94	4,698.98	10,196.63
	- Knowledge services	596.69	556.18	502.02	1,152.87	994.45	2,085.56
	Revenue from operations	**3,425.40**	**3,203.41**	**2,922.66**	**6,628.81**	**5,693.43**	**12,282.19**
2	**Segment results before tax, interest and exceptional items**						
	- Information technology services	416.78	543.26	343.85	960.04	706.87	1,538.69
	- Knowledge services	256.62	265.56	209.97	522.18	423.10	897.85
	Total	**673.40**	**808.82**	**553.82**	**1,482.22**	**1,129.97**	**2,436.54**
	(i) Finance costs	(90.93)	(91.85)	(20.65)	(182.78)	(34.77)	(136.17)
	(ii) Interest income	6.21	4.66	8.23	10.87	17.64	40.42
	(iii) Other unallocable income (refer to Note 4 and Note 5)	2.36	143.19	438.20	145.55	440.76	797.57
	(iv) Other unallocable expenses*	(76.13)	(76.34)	(79.07)	(152.47)	(155.99)	(561.87)
	Profit before tax	**514.91**	**788.48**	**900.53**	**1,303.39**	**1,397.61**	**2,576.49**

* Other unallocable expenses include Rs. 244.49 million towards impact of New Labour Codes for the year ended December 31, 2025. (refer to Note 6)

Note: Assets and liabilities of the Company are used interchangeably between segments and the Chief Operating Decision Maker (CODM) does not review assets and liabilities at reportable segment level. Accordingly, in line with the requirements of Ind AS 108 - Operating Segments, disclosure relating to segment assets and liabilities has not been provided.

For R Systems International Limited

Nitesh Bansal
Managing Director & Chief Executive Officer
(DIN:10170738)

For Identification Only

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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF INTERIM STANDALONE FINANCIAL RESULTS (QUARTERLY)

To The Board of Directors of
R Systems International Limited

Opinion

We have audited the accompanying "Statement of Standalone Financial Results of **R Systems International Limited** (the "Company") for the quarter and six months ended 30 June, 2026 (the "Statement/Standalone Financial Results"), being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the quarter and six months ended 30 June, 2026:

(i) are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other comprehensive income/(loss) and other financial information of the Company for the quarter and six months period then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities for Audit of the Standalone Financial Results for the quarter and six months ended 30 June, 2026 section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and six months ended 30 June, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

This Statement is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited interim condensed standalone financial statements for the quarter and six months ended 30 June, 2026. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and six months ended 30 June, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Ind AS 34 prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

Haskins & Sells
Chartered Accountants
Deloitte

Regd. Office: One International Center, Tower 3, 31st floor, Senapati Bapat Marg, Elphinstone Road (West), Mumbai-400 013, Maharashtra, India.
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In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for audit of the Standalone Financial Results for the quarter and six months ended 30 June, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the quarter and six months ended 30 June, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and Regulation 52 of the Listing Regulations.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

Deloitte Haskins & Sells LLP
Chartered Accountants

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

Alka Chadha

Alka Chadha
Partner
(Membership No. 93474)
(UDIN: 26093474MNSQFR2592)

Deloitte Haskins & Sells LLP
Chartered Accountants

Place: Greater Noida
Date: August 4, 2026