

REGD OFFICE: 'CyberTech House' Plot No. B-63/64/65, Road # 21/34, J.B Sawant Marg, MIDC, Wagle Estate, Thane 400604
• Tel: +91 226983-9200 • CIN L72100MH1995PLC084788 • GSTIN 27AAACC1905B1ZE • Website: <https://cybertech.com>
• Email: cssl.investors@cybertech.com

Date: October 22, 2026

To BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai-400 001 Scrip Code: 532173	To National Stock Exchange of India Ltd. Plot No. C1, Exchange Plaza G Block, Bandra Kurla Complex Bandra (East), Mumbai - 400 051 Symbol: CYBERTECH
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Sub: Outcome of the Board Meeting held on October 22, 2026

With reference to the captioned subject, please be informed that the Board of Directors of the Company at their meeting (BM 03/2026-27) held today i.e., Thursday, October 22, 2026, *inter-alia*, considered and approved the Un-audited Financial Results (Standalone and Consolidated) along with the Limited Review Report for the quarter and half year ended September 30, 2026, duly reviewed and recommended by the Audit Committee pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

The Un-audited Financial Results have been uploaded on the Stock Exchange websites at <https://www.nseindia.com> and <http://www.bseindia.com> and on the website of the Company at <https://investors.cybertech.com/>

The Board Meeting Commenced at 07:20 P.M. and concluded at 08:30 P.M.

For CYBERTECH SYSTEMS AND SOFTWARE LIMITED

LEELA RAMANI
SARITA KUMAR

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RAMANI SARITA KUMAR
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Sarita Leelaramani
Company Secretary and Compliance Officer
Membership No.: A35587

Encl.: a/a

LIMITED REVIEW REPORT

To Board of Directors of CyberTech Systems and Software Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **CyberTech Systems and Software Limited** ("the Parent") and its subsidiaries (collectively referred to as "the Group") for the quarter and half year ended September 30, 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, 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 Indian Accounting Standard 34 "Interim Financial Reporting" (IND AS "34"), 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. 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 financial statements are 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.
3. The Statement includes the results of the following wholly owned subsidiaries and the same are reviewed by us:
 - i. CyberTech Systems and Software Inc. USA,
 - ii. Spatialitics LLC, USA,
 - iii. CyberTech Systems and Software Canada Inc.
4. Based on our review conducted and procedures performed as stated in paragraph 2 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 Standard 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 Lodha & Co LLP
Chartered Accountants
Firm Registration No:301051E / E300284

Rajendra
Parasmal
Baradiya



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R P Baradiya
Partner
Membership No. 044101
UDIN: 26044101KYIDLJ7365

Place: Mumbai
Date: October 22, 2026

CyberTech Systems and Software Limited

Regd. Office: CyberTech House, Plot B-63/64/65, J.B.Sawant Marg, MIDC, Wagle Estate, Thane (W) 400 604

Tel. +91 22-4283-9200 Fax: 91-22-4283-9236 E-Mail: cssl.investors@cybertech.com website: www.cybertech.com CIN: L72100MH1995PLC084788

Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2026

(Rs. In Lakhs)

Particulars		Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	7,329.57	6,844.73	5,878.50	14,174.30	11,697.91	23,715.23
2	Other income	473.23	818.55	794.68	1,291.78	1,499.27	2,588.01
3	Total Income (1+2)	7,802.80	7,663.28	6,673.18	15,466.08	13,197.18	26,303.24
4	Expenses						
a)	Outsourced service costs	1,765.85	1,726.00	1,459.21	3,491.85	2,856.54	5,760.82
b)	Employee benefits expense	3,952.35	3,733.58	3,292.73	7,685.93	6,657.66	13,492.86
c)	Finance costs	46.48	41.31	22.75	87.79	60.55	94.54
d)	Depreciation and amortization expense	81.19	87.60	93.51	168.79	170.63	345.67
e)	Other expenses	802.50	813.26	664.64	1,615.76	1,228.46	2,587.18
	Total Expenses	6,648.37	6,401.75	5,532.84	13,050.12	10,973.84	22,281.07
5	Profit before Tax (3-4)	1,154.43	1,261.53	1,140.34	2,415.96	2,223.34	4,022.17
6	Tax Expense						
a)	Current Tax	247.00	258.35	286.93	505.35	533.22	878.62
b)	Deferred Tax	39.88	48.05	(12.13)	87.93	7.24	102.84
c)	Tax adjustments for earlier years	(0.18)	7.41	-	7.23	-	(2.26)
7	Profit for the period (5-6)	867.73	947.72	865.54	1,815.45	1,682.88	3,042.97
8	Other Comprehensive Income						
	Items that will not be reclassified to Profit and Loss- Gain/(Loss)						
a)	Remeasurement of the net defined benefit liabilities	-	-	(16.81)	-	(33.62)	33.30
b)	Income tax relating to items that will not be reclassified to profit and loss	-	-	4.23	-	8.46	(8.38)
	Items that will be reclassified to Profit and Loss						
a)	Foreign currency translation reserve	217.88	(24.96)	290.47	192.92	313.14	866.80
b)	Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-
9	Total Comprehensive Income for the period (7+8)	1,085.61	922.76	1,143.43	2,008.37	1,970.86	3,934.69
10	Paid up equity share capital (Face value: Rs.10 per share)	3,038.06	3,028.06	3,113.06	3,038.06	3,113.06	3,113.06
11	Other equity						18,116.94
12	Earnings per share (of Rs.10 each)						
	Basic (Not annualised)	2.86	3.06	2.78	5.92	5.41	9.77
	Diluted (Not annualised)	2.86	3.05	2.78	5.91	5.39	9.75

For CyberTech Systems and Software Limited

Ramasubramanian Sankaran

Executive Director

DIN: 05350841




Rajendra
Parasmal
Baradiya

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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(Rs. in lakhs)

	As at	As at
	30-09-2026 (Unaudited)	31-03-2026 (Audited)
A ASSETS		
1 Non-Current Assets		
(a) Property, plant and equipment	1,112.62	1,161.29
(b) Right of use (Assets)	359.01	412.33
(c) Investment Property	1,696.21	1,716.19
(d) Intangible assets	-	0.64
(e) Financial assets		
(i) Investments	-	701.16
(ii) Loans	18.14	10.21
(iii) Other financial assets	2,238.04	490.58
(f) Other non-current assets	107.13	89.92
Subtotal-Non-Current Assets	5,531.15	4,582.32
2 Current Assets		
(a) Financial assets		
(i) Investments	14,399.20	10,762.47
(ii) Trade receivables	3,447.70	3,472.50
(iii) Cash and cash equivalents	1,854.94	2,101.47
(iv) Bank balances other than (iii) above	538.30	3,771.62
(v) Loans	8.34	8.19
(vi) Other Financial Assets	1,735.80	1,299.22
(b) Current Tax Assets (Net)	-	10.88
(c) Other current assets	1,600.15	1,875.36
Subtotal-Current Assets	23,584.43	23,301.71
TOTAL ASSETS	29,115.58	27,884.03
B. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	3,038.06	3,113.06
(b) Other equity	17,534.67	18,116.94
Subtotal-Equity	20,572.73	21,230.00
2 Liabilities		
I Non current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities	297.28	351.07
(ii) Other financial liabilities	181.32	286.17
(b) Deferred tax liabilities (net)	326.47	235.72
Sub total-Non-Current liabilities	805.07	872.96
II Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	377.23
(ii) Lease Liabilities	104.77	97.34
(iii) Trade payables		
-Total outstanding of Micro and Small Enterprises	11.27	90.92
-Total outstanding of Creditors other than Micro and Small Enterprises	2,851.10	2,312.71
(iv) Other financial liabilities	1,484.90	124.47
(b) Other current liabilities	2,594.32	2,256.96
(c) Provisions	598.87	496.57
(d) Current tax liabilities (Net)	92.55	24.87
Subtotal-Current Liabilities	7,737.78	5,781.07
Total Liabilities	8,542.85	6,654.03
TOTAL EQUITY AND LIABILITIES	29,115.58	27,884.03

For CyberTech Systems and Software Limited
Ramasubramanian Sankaran
Executive Director
DIN: 05350841




Rajendra
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CONSOLIDATED STATEMENT OF CASHFLOWS		(Rs. in lakhs)
	For the Half Year ended 30-09-2026 (Unaudited)	For the Half Year ended 31-09-2025 (Unaudited)
A. Cash flow from operating activities		
Profit before tax	2,415.95	2,223.34
Adjustments to reconcile net profit to net cash provided by operating activities :		
Depreciation and amortisation expense	168.79	170.63
Unrealised foreign exchange gain	(2.55)	(3.43)
Loss on assets disposed / discarded (net)	-	19.97
Interest and dividend income	(705.77)	(692.82)
Finance costs	87.79	60.55
Provision for doubtful receivables, advances and expected credit losses	-	0.43
Sundry credit balances written back (net)	-	(8.88)
Reversal of expected credit losses	(0.05)	-
Profit on sale of investments in mutual funds	(2.89)	(8.11)
Gain on fair valuation of investments in mutual funds and Treasury bills	(18.69)	(264.50)
	(473.37)	(726.16)
Operating profit before working capital changes	1,942.58	1,497.18
Adjustments for:		
Decrease in trade receivables	27.40	201.67
(Increase) / Decrease in loans, other financial assets and other assets	165.74	(390.34)
Increase in trade payables, other financial liabilities and other liabilities	1,112.60	752.33
	1,305.74	563.66
Cash generated from operations	3,248.32	2,060.84
Direct taxes paid (net)	(422.00)	(417.29)
Net cash flow generated from operating activities (A)	2,826.32	1,643.55
B. Cash flow from investing activities		
Purchase of property, plant & equipment (Including capital work-in-progress and capital advances)	(43.55)	(256.23)
Proceeds from sale of property, plant & equipment	-	5.25
Purchase of investments	(3,293.77)	(236.86)
Proceeds from sale of investments	379.78	1,593.02
Fixed deposits placed with banks	(212.37)	(5,660.16)
Proceeds from fixed deposits matured	1,206.00	5,718.56
Interest and Dividend received	845.60	792.27
Net cash flow generated from /(used in) investing activities (B)	(1,118.31)	1,955.85
C. Cash flow from financing activities		
Repayment of short-term borrowings (net)	(377.23)	(402.20)
Proceeds from issue of equity shares under ESOP (including securities premium)	47.60	-
Buyback of equity shares (including transaction costs)	(1,498.00)	-
Finance cost paid	(87.79)	(47.15)
Payment of lease liabilities	(46.36)	(38.51)
Net cash used in financing activities (C)	(1,961.78)	(487.86)
Net Increase/(decrease) in cash & cash equivalents (A + B + C)	(253.77)	3,111.54
Cash & cash equivalents - Opening	2,101.47	2,214.04
Effect of exchange rate changes on Cash & Cash Equivalents	7.24	27.66
Cash & cash equivalents - Closing	1,854.94	5,353.24

For CyberTech Systems and Software Limited
Ramasubramanian Sankaran
Executive Director
DIN: 05350841




Rajendra Parasmal Baradiya
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LIMITED REVIEW REPORT**To Board of Directors of CyberTech Systems and Software Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **CyberTech Systems and Software Limited** ("the Company") for the quarter and half year ended September 30, 2026, 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 statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on this financial Statement based on our review.

2. 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 financial statements are 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.
3. Based on our review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Lodha & Co LLP
Chartered Accountants
Firm Registration No:301051E / E300284

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R P Baradiya
Partner
Membership No. 044101
UDIN: 26044101XLYUZC6704

Place: Mumbai
Date: October 22, 2026

CyberTech Systems and Software Limited

Regd. Office: CyberTech House, Plot B-63/64/65, J.B.Sawant Marg, MIDC, Wagle Estate, Thane (W) 400 604

Tel. +91 22-4283-9200 Fax: 91-22-4283-9236 E-Mail: cssl.investors@cybertech.com website: www.cybertech.com CIN:L72100MH1995PLC084788

(Rs. In Lakhs)

Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2026

Particulars		Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	4,409.28	4,402.28	3,986.24	8,811.56	7,948.48	16,038.73
2	Other income	340.11	383.48	518.57	723.59	916.13	1,854.11
3	Total Income (1+2)	4,749.39	4,785.76	4,504.81	9,535.15	8,864.61	17,892.84
4	Expenses						
a)	Outsourced service costs	1,364.63	1,382.55	1,181.25	2,747.18	2,393.66	4,832.51
b)	Employee benefits expense	2,149.64	2,142.60	2,047.58	4,292.24	4,155.26	8,181.94
c)	Finance costs	44.98	39.61	18.92	84.59	56.13	86.25
d)	Depreciation and amortization expense	60.76	67.80	64.80	128.56	134.86	272.64
e)	Other expenses	412.75	365.26	340.54	778.01	641.24	1,434.35
	Total Expenses	4,032.76	3,997.82	3,653.09	8,030.58	7,381.15	14,807.69
5	Profit before Tax (3-4)	716.63	787.94	851.72	1,504.57	1,483.46	3,085.15
6	Tax Expense						
a)	Current Tax	173.84	190.06	250.01	363.90	396.57	735.49
b)	Deferred Tax	2.35	3.58	(46.10)	5.93	(42.32)	14.99
c)	Tax adjustments for earlier years	-	-	-	-	-	(2.26)
7	Profit for the period (5-6)	540.44	594.30	647.81	1,134.74	1,129.21	2,336.93
8	Other Comprehensive Income						
	Items that will not be reclassified to Profit and Loss-Gain / (Loss)						
a	Remeasurement of the net defined benefit liabilities	-	-	(16.81)	-	(33.62)	33.30
b	Income tax relating to items that will not be reclassified to profit and loss	-	-	4.23	-	8.46	(8.38)
9	Total Comprehensive Income for the period (7+8)	540.44	594.30	635.23	1,134.74	1,104.05	2,361.85
10	Paid up equity share capital (Face value: Rs.10 per share)	3,038.06	3,028.06	3,113.06	3,038.06	3,113.06	3,113.06
11	Other equity						11,793.41
12	Earnings per share (of Rs.10 each)						
	Basic (Not annualised)	1.78	1.92	2.08	3.70	3.63	7.51
	Diluted (Not annualised)	1.78	1.91	2.08	3.69	3.62	7.49

For CyberTech Systems and Software Limited

Ramasubramanian Sankaran

Executive Director

DIN: 05350841




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STATEMENT OF STANDALONE ASSETS AND LIABILITIES		(Rs. in lakhs)
	As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Audited)
A ASSETS		
1 Non-Current Assets		
(a) Property, plant and equipment	1,079.90	1,140.34
(b) Right of use (Assets)	268.62	291.96
(c) Investment Property	1,696.21	1,716.19
(d) Intangible assets	-	0.64
(e) Financial assets		
(i) Investments	6,448.66	3,036.69
(ii) Loans	18.14	10.21
(iii) Other financial assets	2,218.70	473.47
(f) Other non-current assets	101.66	82.70
Subtotal-Non-Current Assets	11,831.89	6,752.20
2 Current Assets		
(a) Financial assets		
(i) Investments	706.92	333.96
(ii) Trade receivables	1,010.43	3,035.28
(iii) Cash and cash equivalents	1,330.59	1,585.66
(iv) Bank balances other than (iii) above	538.30	3,771.62
(v) Loans	8.34	8.19
(vi) Other Financial Assets	1,596.68	1,769.30
(b) Other current assets	1,180.58	1,351.78
Subtotal-Current Assets	6,371.84	11,855.79
TOTAL ASSETS	18,203.73	18,607.99
B. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	3,038.06	3,113.06
(b) Other equity	10,337.53	11,793.41
Subtotal-Equity	13,375.59	14,906.47
2 Liabilities		
I Non current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities	266.52	286.37
(ii) Other financial liabilities	181.32	286.17
(b) Deferred tax liabilities (net)	80.74	74.81
Sub total-Non-Current liabilities	528.58	647.35
II Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	377.23
(ii) Lease liabilities	37.02	33.43
(iii) Trade payables		
-Total outstanding of Micro and Small Enterprises	11.27	90.92
-Total outstanding of Creditors other than Micro and Small Enterprises	1,797.28	1,356.14
(iv) Other financial liabilities	1,420.33	124.47
(b) Other current liabilities	390.09	551.97
(c) Provisions	598.87	496.57
(d) Current tax liabilities (Net)	44.70	23.44
Subtotal-Current Liabilities	4,299.56	3,054.17
Total Liabilities	4,828.14	3,701.52
TOTAL EQUITY AND LIABILITIES	18,203.73	18,607.99

For CyberTech Systems and Software Limited
Ramasubramanian Sankaran
Executive Director
DIN: 05350841




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STANDALONE STATEMENT OF CASHFLOWS		(Rs. in lakhs)
	For the half Year ended	For the half Year ended
	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)
A. Cash flow from operating activities		
Profit before tax	1,504.57	1,483.46
Adjustments to reconcile net profit to net cash provided by operating activities :		
Depreciation and amortisation expense	128.55	134.86
Unrealised foreign exchange gain	(2.55)	(3.43)
Loss on assets disposed / discarded (net)	-	19.97
Interest income	(140.54)	(275.10)
Finance costs	84.59	56.12
Reversal of expected credit losses	(0.05)	-
Profit on sale of investments in mutual funds	(2.89)	(8.11)
Gain on fair valuation of investments in mutual funds	(18.69)	(109.27)
	48.42	(184.96)
Operating profit before working capital changes	1,552.99	1,298.50
Adjustments for:		
Decrease in trade receivables	2,027.45	1,867.01
Decrease in loans, other financial assets and other assets	633.73	145.41
Increase in trade payables, other financial liabilities and other liabilities	275.09	242.35
	2,936.27	2,254.77
Cash generated from operations	4,489.26	3,553.27
Direct taxes paid (net)	(342.63)	(288.64)
Net cash flow generated from operating activities (A)	4,146.63	3,264.63
B. Cash flow from investing activities		
Purchase of property, plant & equipment (Including capital work-in-progress and capital advances)	(21.55)	(244.67)
Proceeds from sale of property, plant & equipment	-	5.25
Investment in a wholly owned subsidiary	(4,113.13)	-
Purchase of investments	(30.00)	-
Proceeds from sale of Investments	379.78	-
Fixed deposits placed with banks	(212.37)	(5,660.16)
Proceeds from fixed deposits matured	1,206.00	5,718.56
Interest received	318.05	370.15
Net cash flow generated from / (used in) investing activities (B)	(2,473.22)	189.13
C. Cash flow from financing activities		
Repayments of short-term borrowings (net)	(377.23)	(402.20)
Proceeds from issue of equity shares under ESOP (including securities premium)	47.60	-
Buyback of equity shares (including transaction costs)	(1,498.00)	-
Finance cost paid	(84.59)	(42.72)
Payment of lease liabilities	(16.26)	(13.11)
Net cash flow used in financing activities (C)	(1,928.48)	(458.03)
Net Increase/(decrease) in cash & cash equivalents (A + B + C)	(255.07)	2,995.73
Cash & cash equivalents - Opening	1,585.66	1,720.26
Cash & cash equivalents - Closing	1,330.59	4,715.99

For CyberTech Systems and Software Limited
Ramasubramanian Sankaran
Executive Director
DIN: 05350841




Rajendra Parasmal
Baradiya
2026.10.22
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Notes :

- 1 The above results have been reviewed by Audit Committee and approved by the Board of Directors at their respective meetings held on October 22, 2026.
- 2 The accounts of CyberTech Systems and Software Inc. USA, along with its subsidiary CyberTech Systems and Software, Canada Inc. and Spatialitics LLC, wholly owned subsidiaries have been consolidated by applying IND AS110 - "Consolidated Financial Statements" .
- 3 During the quarter ended September 30, 2026, the Company has allotted 1,00,000 equity shares of Rs. 10 each, pursuant to the exercise of Stock Option granted under the Employee Stock Option Scheme (ESOP). Accordingly, the equity share capital of the Company stands increased to Rs. 10,00,000 comprising of 1,00,000 equity shares of face value of Rs. 10 each.
- 4 The Group has only single reportable business segment i.e. 'Information Technology Services' in terms of requirements of IND AS 108.
- 5 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable the assessment of the financial impact due to changes in regulations. The Company has considered to restructure the compensation of its employees with effect from April 1, 2026 and assessed the impact of the changes, consistent with the Labour Codes, draft rules and FAQs. Considering the materiality nature of this impact, the Company has presented such incremental impact under "Employee Benefits Expense" in the statement of profit and loss for the year ended March 31, 2026.
The Company continues to monitor the finalization of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 6 The previous period's / year's figures have been regrouped/re-classified wherever required to conform to current period's/year's classification.

For and on behalf of the Board of Directors



S. Ramasubramanian
Executive Director
DIN : 05350841



Place : Thane
Date : October 22, 2026

Rajendra
Parasmal
Baradiya

Rajendra Parasmal
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