Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

Listing Department
National Stock Exchange of India Limited
C-1, G-Block, Bandra - Kurla Complex
Bandra (E), Mumbai – 400 051

Scrip Code: 543320, Scrip Symbol: ETERNAL
ISIN: INE758T01015

Sub.: Outcome of the Board Meeting held on July 22, 2026

Dear Sir/ Ma'am,

Pursuant to Regulation 30, 33 and other applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**") read with circulars issued by SEBI ("**SEBI Circular**"), we wish to inform you that the board of directors of Eternal Limited (formerly known as Zomato Limited) ("**the Board**" and "**the Company**", respectively) at its meeting held today i.e. July 22, 2026, inter alia, has approved:

1. The unaudited financial results (standalone and consolidated) for the quarter ended June 30, 2026 ("**Financial Results**"). Further, the said results have been subjected to limited review by M/s Deloitte Haskins & Sells, statutory auditors of the Company. A copy of Financial Results, along with the limited review report issued by the statutory auditors, are enclosed.

2. The notice to be sent to the members of the Company and exchange(s) for convening the 16th Annual General Meeting on Wednesday, August 26, 2026, at 12:00 P.M. IST through video conferencing or other audio-video means containing the following matters:

   a) To consider and adopt the audited standalone and consolidated financial statements of the Company for the financial year ended March 31, 2026, together with the reports of the board of directors and auditors' thereon; and
   b) To re-appoint Sanjeev Bikhchandani (DIN: 00065640), Non-Executive Nominee Director, who retires by rotation and being eligible, offers himself for re-appointment.

3. Entering of a business transfer agreement ("**BTA**") between the Company and Carthero Technologies Private Limited ("**CTPL**"), a wholly owned subsidiary of the Company wherein the Company shall transfer its business operating under the name 'Nugget by Zomato' ("**Nugget Business**") to CTPL as part of an internal restructuring exercise to streamline our corporate structure.

The meeting of the Board commenced at 1:30 P.M. and concluded at 2:50 P.M.

The details as required under Listing Regulations read with SEBI Circular are provided in **Annexure – A.**

The above information will also be hosted on the website of the Company i.e.www.eternal.com

For Eternal Limited
(Formerly known as Zomato Limited)
SANDHYA SETHIA
Digitally signed by SANDHYA SETHIA
Date: 2026.07.22 14:56:29 +05'30'

Sandhya Sethia
Company Secretary & Compliance Officer
Date: July 22, 2026

Annexure - A

Sr No.	Particulars	Details
1.	The amount and percentage of the turnover or revenue or income and net worth contributed by such business ~~unit or division or subsidiary or associate company~~ of the listed entity during the last financial year	Revenue of the Nugget Business for FY 2025-26 is INR 7.20 crore representing 0.07% of the revenue of the Company on a standalone basis. Net worth of the Nugget Business as on 31 March 2026 is INR 10.54 crore representing 0.03% of the net worth of the Company on a standalone basis.
2.	Date on which the agreement for sale has been entered into	July 22, 2026
3.	The expected date of completion of sale/disposal	Within 30 days of the execution date of the BTA.
4.	Consideration received from such sale/ disposal (In case of cash consideration – amount or otherwise share exchange ratio)	Cash consideration of an amount of INR 35,00,00,000/- (Indian rupees thirty five crore only), will be paid by CTPL to the Company, subject to the adjustments as agreed under the BTA.
5.	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof	CTPL, wholly owned subsidiary of the Company. The Company is professionally managed and does not have an identifiable promoter.
6.	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"	Yes, the transaction falls within related party transactions and is at arm's length.
7.	Whether the sale, lease or disposal of the undertaking is outside the scheme of arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations	The proposed transaction pertains to transfer of Nugget Business by way of slump sale on a going concern basis to CTPL. Hence, this requirement is not applicable.
8.	Area of business of the entity(ies)	CTPL will carry on the business of B2B AI-driven support platform.
9.	Rationale for ~~amalgamation/ merger~~ slump sale	The proposed transfer is a part of an internal restructuring exercise to streamline our corporate structure.
10.	Brief details of change in shareholding pattern (if any) of all entities	Nil

Deloitte Haskins & Sells

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
ETERNAL LIMITED (FORMERLY KNOWN AS ZOMATO LIMITED)

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **ETERNAL LIMITED (FORMERLY KNOWN AS ZOMATO LIMITED)** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") which includes Foodie Bay Employees ESOP Trust ("trust") for the quarter ended June 30, 2026 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements (LODR)) Regulations, 2015, as amended ("the LODR 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 of the LODR 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 following entities as mentioned in Annexure 1.

5. Based on our review conducted and procedures performed as stated in paragraph 3 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)

Deloitte Haskins & Sells Chartered Accountants

Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We draw attention to Note 5 to the consolidated unaudited financial results relating to the orders received by the Company from GST authorities in respect of GST on delivery charges. The Company, supported by the external expert's advice, is of the view that, it has a strong case on merits. Given the uncertainty involved, the ultimate outcome will be ascertained on the disposal of the above matter.

   Our conclusion on the Statement is not modified in respect of this matter.

7. The consolidated unaudited financial results includes the interim financial information of 17 subsidiaries and 1 trust which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs. 215 crores for the quarter ended June 30, 2026, total loss after tax of Rs. 95 crores for the quarter ended June 30, 2026 and total comprehensive loss of Rs. 94 crores for the quarter ended June 30, 2026, as considered in the Statement. This financial information is unaudited and have been furnished to us by the Management and our conclusion on the consolidated financial results in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and trust is based solely on such unaudited financial information. According to the information and explanations given to us by the Management, this interim financial information are not material to the Group.

   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**
Chartered Accountants
(Firm's Registration No. 015125N)

Vikas Khurana
(Partner)
(Membership No. 503760)
(UDIN: 26503760DGJCZN7697)

Place: Gurugram
Date: July 22, 2026

Deloitte Haskins & Sells
Chartered Accountants

Deloitte
Haskins & Sells

Annexure 1

S. No.	Name of the Entity	Relationship
1	Eternal Limited (Formerly Known as Zomato Limited)	Parent
2	Zomato Middle East FZ-LLC	Subsidiary
3	TongueStun Food Network Private Limited	Subsidiary
4	Zomato Philippines Inc.	Subsidiary
5	Zomato Entertainment Private Limited	Subsidiary
6	Gastronauci SP Z.O.O.	Subsidiary
7	Zomato Local Services Private Limited	Subsidiary
8	Zomato Inc.	Subsidiary
9	Delivery 21 Inc.	Subsidiary
10	Zomato Ireland Limited	Subsidiary
11	Zomato Foods Private Limited	Subsidiary
12	Carthero Technologies Private Limited	Subsidiary
13	Zomato Payment Private Limited	Subsidiary
14	Eternal Technology Solutions Limited (formerly known as Zomato Financial Services Limited)	Subsidiary
15	Blink Commerce Private Limited	Subsidiary
16	Zomato Hyperpure Private Limited	Subsidiary
17	Orbgen Technologies Private Limited	Subsidiary
18	Wasteland Entertainment Private Limited	Subsidiary
19	Blinkit Foods Limited	Subsidiary (w.e.f. August 18, 2025)
20	Eternal General Service Foundation	Subsidiary (w.e.f. December 18, 2025)
21	Foodie Bay Employees ESOP Trust	Trust

Deloitte Haskins & Sells
Chartered Accountants

Eternal Limited (Formerly known as Zomato Limited)

CIN : L93030DL2010PLC198141

Registered office- Ground Floor, 12A, 94 Meghdoot, Nehru Place, New Delhi- 110019, Delhi, India
Telephone- 011-40592373, **Email-** companysecretary@eternal.com, **Website-** www.eternal.com

Statement of consolidated unaudited financial results for the quarter ended June 30, 2026

(INR crore)

S. No.	Particulars	Quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Unaudited (Refer note 7)	Unaudited	Audited
I	Revenue from operations	20,211	17,292	7,167	54,364
II	Other income	375	342	354	1,396
III	**Total income (I+II)**	**20,586**	**17,634**	**7,521**	**55,760**
IV	**Expenses**				
	Cost of materials consumed	47	39	-	54
	Purchases of stock-in-trade	12,860	10,687	2,557	32,115
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(876)	(386)	(273)	(2,002)
	Employee benefits expense	1,068	927	830	3,536
	Finance costs	151	132	67	392
	Depreciation and amortisation expenses	546	468	314	1,597
	Other expenses				
	Advertisement and sales promotion	945	936	671	3,350
	Delivery and related charges	3,150	2,607	1,869	9,065
	Others	2,423	1,996	1,398	7,038
	Total expenses	**20,314**	**17,406**	**7,433**	**55,145**
V	**Profit before exceptional items and tax (III-IV)**	**272**	**228**	**88**	**615**
VI	Exceptional items	-	-	-	-
VII	**Profit before tax (V-VI)**	**272**	**228**	**88**	**615**
VIII	**Tax expense:**				
	Current tax	157	76	79	319
	Deferred tax	23	(22)	(16)	(70)
IX	**Profit for the period / year (VII-VIII)**	**92**	**174**	**25**	**366**
X	**Other comprehensive income / (loss)**				
	(a) Items that will not be reclassified to profit or loss:				
	(i) Remeasurements of the defined benefit plans	1	(0)	(0)	(3)
	(ii) Equity instruments through other comprehensive income	(70)	(240)	(3)	(515)
	(iii) Income tax relating to above items	0	4	0	34
	(b) Items that will be reclassified to profit or loss:				
	(i) Exchange differences on translation of foreign operations	1	6	1	19
	(ii) Debt instruments through other comprehensive income	84	(132)	100	(90)
	(iii) Income tax relating to above items	(21)	34	(25)	23
	Total other comprehensive income / (loss) for the period / year	**(5)**	**(328)**	**73**	**(532)**
XI	**Total comprehensive income / (loss) for the period / year (IX+X)**	**87**	**(154)**	**98**	**(166)**
XII	**Profit for the period / year attributable to:**				
	Owners of the Parent	92	174	25	366
	Non-controlling interests	-	-	-	-
XIII	**Other comprehensive income / (loss) for the period / year attributable to:**				
	Owners of the Parent	(5)	(328)	73	(532)
	Non-controlling interests	(0)	(0)	(0)	(0)
XIV	**Total comprehensive income / (loss) for the period / year attributable to:**				
	Owners of the Parent	87	(154)	98	(166)
	Non-controlling interests	(0)	(0)	(0)	(0)
XV	**Paid-up share capital (face value of INR 1 per share)**	921	919	908	919
XVI	**Other equity**				30,061
XVII	**Earnings per equity share (INR)[1] (face value of INR 1 each)**				
	(a) Basic	0.10	0.19	0.03	0.40
	(b) Diluted	0.10	0.19	0.03	0.39

[1] *EPS is not annualised for the quarter ended June 30, 2026, March 31, 2026 and June 30, 2025*

K

Eternal Limited (Formerly known as Zomato Limited)
Notes to the consolidated unaudited financial results

1 The statement of consolidated unaudited financial results of Eternal Limited (Formerly known as Zomato Limited) ("the Company"/"the Parent") and its subsidiaries (together referred to as "the Group") for the quarter ended June 30, 2026 ("Financial Results") have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 22, 2026.

2 The Financial Results have 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 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

3 **Consolidated segment information**

Operating segments are defined as components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision maker ("CODM"), in deciding how to allocate resources and assessing performance. Effective February 1, 2026, the Group's CODM is the Chief Executive Officer of the Company (earlier Managing Director and Chief Executive Officer). The change in CODM did not result in any change in the identification of operating segments or the measurement of segment information.

The segments for the Group are as follows:
1. India food ordering and delivery
2. Hyperpure supplies (B2B business)
3. Quick commerce
4. Going out
5. All other segments (Residual)

India food ordering and delivery comprises of online marketplace platform through which the Group facilitates listing and online ordering of food items and delivery of these food items by connecting end users, restaurant partners and independent delivery partners.

Hyperpure supplies (B2B business) is our farm-to-fork supplies offering for restaurants in India and sale of items to businesses for onward sales.

Quick commerce comprises of online platform named Blinkit ("Platform") that enables listing and sale of items directly by the Group or by third-party sellers. End users are able to place orders of these listed items on the Platform which are delivered to their doorsteps within minutes. Quick commerce also includes provision of advertisement, warehousing and ancillary services.

Going-out is a combination of our dining-out and entertainment ticketing business. Customers / end users use our dining-out offering to search and discover restaurants, reserve tables, avail offers and make payments while dining-out at restaurants. In our entertainment ticketing business, we offer ticketing services to customers for movies, sports and events (including our own events) and offer services like event production, management etc. to other event partners/ participants.

The Group has combined and disclosed balancing number in "All other segments" which are not reportable.

Revenue and expenses directly attributable to segments are reported under each reportable segment. Expenses which are not directly attributable to any reporting segment have been allocated to respective segments based on the number of orders, revenue, number of employees or gross/net order value as reviewed by CODM.

Summarised segment information is as follows:

(INR crore)

Particulars	Quarter ended			Year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	Unaudited	Unaudited (Refer note 7)	Unaudited	Audited
Revenue from operations (external customers)				
India food ordering and delivery	3,100	2,737	2,261	10,159
Hyperpure supplies (B2B business)	1,034	978	2,295	5,366
Quick commerce	15,664	13,232	2,400	37,779
Going Out	318	277	207	973
All other segments (Residual)	95	68	4	87
Total	**20,211**	**17,292**	**7,167**	**54,364**
Revenue from operations (inter-segment)				
India food ordering and delivery	20	14	9	46
Hyperpure supplies (B2B business)	58	51	7	78
Quick commerce	2	2	9	13
Going Out	-	-	-	-
All other segments (Residual)	14	11	13	49
Total	**94**	**78**	**38**	**186**
Segment results				
India food ordering and delivery	621	549	465	2,079
Hyperpure supplies (B2B business)	14	13	(5)	16
Quick commerce	365	265	(42)	430
Going Out	(61)	(73)	(48)	(292)
All other segments (Residual)	(90)	(60)	(45)	(206)
Segment results	**849**	**694**	**325**	**2,027**
Add: other income	375	342	354	1,396
Less: share based payment expense	255	208	210	819
Less: finance costs	151	132	67	392
Less: depreciation and amortisation expense	546	468	314	1,597
Add: exceptional items	-	-	-	-
Profit before tax	**272**	**228**	**88**	**615**

4 During the quarter ended June 30, 2025, the Group had started transitioning from its marketplace model to a combination of marketplace and inventory-led model in its quick commerce segment. Owing to this change, the revenue under quick commerce segment now includes amount on account of direct sales to customers on the Blinkit platform and not just the marketplace commission on such sales and hence a reduction in sales of Hyperpure supplies (B2B business).

5 The Company is in receipt of the following Show Cause Notices ("SCNs") and Demand Orders ("Orders") from various GST authorities :

a. Orders for October 2019 to March 2022 for all the States for INR 420 crore
b. Orders for April 2022 to March 2024 for Andhra Pradesh for INR 14 crore
c. SCN for April 2022 to March 2023 for Gujarat for INR 13 crore.

There are no SCNs or Orders on this matter other than those mentioned here. The SCNs and Orders require the Company to pay GST on the delivery charges collected by the Company from the end users on behalf of the delivery partners, along with additional interest and penalties as per GST provisions. The Company is contesting the Orders/ SCNs at appropriate forums. The Company, supported by the external independent expert's advice, is of the view that it has a strong case on merits. W.e.f. September 22, 2025, the Government has included local delivery services provided through Electronic Commerce Operators ("ECOs") by unregistered service providers u/s 9(5) of CGST Act, 2017. Pursuant to change in law, the Company is paying GST on delivery charges collected from the customers on behalf of unregistered delivery partners.

6 The Government of India, with effect from November 21, 2025, notified the Code on Social Security, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; the Industrial Relations Code, 2020; and the Code on Wages, 2019 (collectively, the "Labour Codes"), with the corresponding rules notified on May 08, 2026. The Labour Codes replace the existing central labour legislations. Certain provisions of the Labour Codes are yet to be notified; based on the Group's assessment, the provisions currently in force do not have a material impact on the financial results of the Group.

Similarly, various State Governments have also notified their own legislations pertaining to gig and platform work; however, the notification of the rules in respect of such state legislations remain pending, except for the State of Karnataka, where the rules have been notified on November 19, 2025. The Group is currently contesting the validity of the Karnataka state legislation (The Karnataka Platform Based Gig Workers (Social Security and Welfare) Act, 2025) before the appropriate forum. The operationalised state legislations as of June 30, 2026 (i.e., of Karnataka), does not have a material impact on the financial results of the Group.

The financial impact, if any, of the remaining provisions will be assessed upon notification of the relevant rules and regulations.

7 The figures of the fourth quarter are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the third quarter of the relevant financial year.

For and on behalf of the Board of Directors of
Eternal Limited (Formerly known as Zomato Limited)

Kaushik Dutta
Chairman and Independent Director
(DIN-03328890)

Date: July 22, 2026
Place: New Delhi

Deloitte Haskins & Sells

Chartered Accountants
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Tower B
DLF Cyber City Complex
DLF City Phase II
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Haryana, India

Tel: +91 124 679 2000
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
ETERNAL LIMITED (FORMERLY KNOWN AS ZOMATO LIMITED)

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ETERNAL LIMITED (FORMERLY KNOWN AS ZOMATO LIMITED)** ("the Company"), which includes Foodie Bay Employees ESOP Trust ("trust") for the quarter ended June 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements (LODR)) Regulations, 2015, as amended ("the LODR Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 of the LODR 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 the Company'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.

4. Based on our review conducted as stated in paragraph 3 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.

Deloitte Haskins & Sells
Chartered Accountants

Deloitte
Haskins & Sells

5. We draw attention to Note 5 to the Standalone unaudited financial results relating to the orders received by the Company from GST authorities in respect of GST on delivery charges. The Company, supported by the external expert's advice, is of the view that, it has a strong case on merits. Given the uncertainty involved, the ultimate outcome will be ascertained on the disposal of the above matter.
Our conclusion on the Statement is not modified in respect of this matter.

6. We did not review the financial information of one trust included in the Statement whose financial information reflect total revenue of Rs. Nil for the quarter ended June 30, 2026, total net profit after tax of Rs. 1 crore for the quarter ended June 30, 2026 and total comprehensive income of Rs. 1 crore for the quarter ended June 30, 2026, as considered in this Statement. The interim financial information of the trust is unaudited and have been furnished to us by Management, and our conclusion on the interim standalone financial results in so far as it relates to the amounts included in respect of the trust is based solely on such unaudited financial information. According to the information and explanations given to us by the Management, this financial information is not material to the Company.

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

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's Registration No. 015125N)

Vikas Khurana
(Partner)
(Membership No. 503760)
(UDIN: 26503760OWLGNG8447)

Place: Gurugram
Date: July 22, 2026

Deloitte Haskins & Sells Chartered Accountants

Eternal Limited (Formerly known as Zomato Limited)
CIN : L93030DL2010PLC198141
Registered office- Ground Floor, 12A, 94 Meghdoot, Nehru Place, New Delhi- 110019, Delhi, India
Telephone- 011-40592373, **Email-** companysecretary@eternal.com, **Website-** www.eternal.com

Statement of standalone unaudited financial results for the quarter ended June 30, 2026

(INR crore)

S. No.	Particulars	Quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Unaudited (Refer note 7)	Unaudited	Audited
I	Revenue from operations	3,349	2,953	2,413	10,899
II	Other income	602	537	405	1,803
III	**Total income (I+II)**	**3,951**	**3,490**	**2,818**	**12,702**
IV	**Expenses**				
	Employee benefits expense	507	412	351	1,466
	Finance costs	20	13	6	34
	Depreciation and amortisation expenses	60	56	42	202
	Other expenses				
	Advertisement and sales promotion	696	610	423	2,064
	Delivery and related charges	1,477	1,268	1,042	4,658
	Others	411	357	273	1,312
	Total expenses	**3,171**	**2,716**	**2,137**	**9,736**
V	**Profit before exceptional items and tax (III-IV)**	**780**	**774**	**681**	**2,966**
VI	Exceptional items	-	-	-	-
VII	**Profit before tax (V-VI)**	**780**	**774**	**681**	**2,966**
VIII	**Tax expense:**				
	Current tax	156	76	79	318
	Deferred tax	39	(7)	-	(7)
IX	**Profit for the period / year (VII-VIII)**	**585**	**705**	**602**	**2,655**
X	**Other comprehensive income / (loss)**				
	(a) Items that will not be reclassified to profit or loss:				
	(i) Remeasurements of the defined benefit plans	(0)	(1)	0	0
	(ii) Equity instruments through other comprehensive income	(70)	(240)	(3)	(515)
	(iii) Income tax relating to above items	0	4	0	34
	(b) Items that will be reclassified to profit or loss:				
	(i) Exchange differences on translation of foreign operations	0	3	0	5
	(ii) Debt instruments through other comprehensive income	84	(132)	100	(90)
	(iii) Income tax relating to above items	(21)	34	(25)	23
	Total other comprehensive income / (loss) for the period / year	**(7)**	**(332)**	**72**	**(543)**
XI	**Total comprehensive income for the period / year (IX+X)**	**578**	**373**	**674**	**2,112**
XII	**Paid-up share capital (face value of INR 1 per share)**	921	919	908	919
XIII	**Other equity**				36,137
XIV	**Earnings per equity share (INR)[1] (face value of INR 1 each)**				
	(a) Basic	0.64	0.77	0.66	2.91
	(b) Diluted	0.62	0.76	0.64	2.86

[1] *EPS is not annualised for the quarter ended June 30, 2026, March 31, 2026 and June 30, 2025*

Eternal Limited (Formerly known as Zomato Limited)
Notes to the standalone unaudited financial results

1 The statement of standalone unaudited financial results of Eternal Limited (Formerly known as Zomato Limited) ("the Company") for the quarter ended June 30, 2026 ("Financial Results") have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 22, 2026.

2 The Financial Results have 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 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

3 The Company publishes these financial results along with the consolidated unaudited financial results. In accordance with Ind AS 108, 'Operating Segments', the Company has disclosed the segment information in the consolidated unaudited financial results.

4 The Company has made long term strategic investments in Zomato Hyperpure Private Limited ("ZHPL"), Zomato Entertainment Private Limited ("ZEPL"), Blink Commerce Private Limited ("BCPL"), Orbgen Technologies Private Limited ("OTPL") and Wasteland Entertainment Private Limited ("WEPL") ("subsidiary companies"). These subsidiary companies have incurred expenses for building the brand, market share and operations which have added to their losses.
These investments will generate growth and returns over a period of time. Further, the Parent has also committed to provide support to each of its subsidiary companies in the event they are unable to meet their individual liabilities. Based on the review of the performance and future plans of these subsidiary companies, the Company has concluded that no impairment is required as on June 30, 2026. The same was noted by the Audit Committee and the Board.

5 The Company is in receipt of the following Show Cause Notices ("SCNs") and Demand Orders ("Orders") from various GST authorities :
a. Orders for October 2019 to March 2022 for all the States for INR 420 crore
b. Orders for April 2022 to March 2024 for Andhra Pradesh for INR 14 crore
c. SCN for April 2022 to March 2023 for Gujarat for INR 13 crore,

There are no SCNs or Orders on this matter other than those mentioned here. The SCNs and Orders require the Company to pay GST on the delivery charges collected by the Company from the end users on behalf of the delivery partners, along with additional interest and penalties as per GST provisions. The Company is contesting the Orders/ SCNs at appropriate forums. The Company, supported by the external independent expert's advice, is of the view that it has a strong case on merits. W.e.f. September 22, 2025, the Government has included local delivery services provided through Electronic Commerce Operators ("ECOs") by unregistered service providers u/s 9(5) of CGST Act, 2017. Pursuant to change in law, the Company is paying GST on delivery charges collected from the customers on behalf of unregistered delivery partners.

6 The Government of India, with effect from November 21, 2025, notified the Code on Social Security, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; the Industrial Relations Code, 2020; and the Code on Wages, 2019 (collectively, the "Labour Codes"), with the corresponding rules notified on May 08, 2026. The Labour Codes replace the existing central labour legislations. Certain provisions of the Labour Codes are yet to be notified; based on the Company's assessment, the provisions currently in force do not have a material impact on the financial results of the Company.

Similarly, various State Governments have also notified their own legislations pertaining to gig and platform work; however, the notification of the rules in respect of such state legislations remain pending, except for the State of Karnataka, where the rules have been notified on November 19, 2025. The Company is currently contesting the validity of the Karnataka state legislation (The Karnataka Platform Based Gig Workers (Social Security and Welfare) Act, 2025) before the appropriate forum. The operationalised state legislations as of June 30, 2026 (i.e., of Karnataka), does not have a material impact on the financial results of the Company.

The financial impact, if any, of the remaining provisions will be assessed upon notification of the relevant rules and regulations.

7 The figures of the fourth quarter are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the third quarter of the relevant financial year.

For and on behalf of the Board of Directors of
Eternal Limited (Formerly known as Zomato Limited)

Kaushik Dutta
Chairman and Independent Director
(DIN-03328890)

Date: July 22, 2026
Place: New Delhi