



MANAGED  
TRAINING  
SERVICES

Corporate Office:  
Infocity, A-24, Sector 34  
Gurugram 122 001, Haryana, India  
Tel: +91 (124) 4916500  
www.niitmts.com  
Email: info@niitmts.com

**July 31, 2026**

**The Manager  
BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001

**The Manager**

**National Stock Exchange of India Limited**

Exchange Plaza, Bandra Kurla Complex,  
Bandra (E), Mumbai - 400 051

**Scrip Code: BSE – 543952; NSE – NIITMTS**

**Sub: Intimation pursuant to Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

We would like to inform you that NIIT (USA) Inc., a wholly owned subsidiary of the Company, has received the Audit Report and the Notice of Balance Due for tax adjustments, both dated July 30, 2026 (received on July 31, 2026), issued by the Department of Revenue, State of Washington, United States of America, on conclusion of an excise tax audit for the period January 1, 2022 to December 31, 2025, raising a demand inclusive of penalty and interest as per details given in **Annexure A** below. There is no impact on the operations or other activities of NIIT (USA) Inc. and the Company.

The disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/II/3762/2026 dated January 30, 2026, is provided in **Annexure A**.

You are requested to take note of the same.

Thanking you,

Yours truly,

**For NIIT Learning Systems Limited**

**Deepak Bansal  
Company Secretary  
& Compliance Officer**

**NIIT Learning Systems Limited**

(Formerly MindChampion Learning Systems Limited)

Registered Office: Plot No. 85, Sector 32, Institutional Area,  
Gurugram 122 001, Haryana, India | Tel: +91 (124) 4293000 | CIN: L72200HR 2001 PLC 099478

**Annexure A**

**Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/II/3762/2026 dated January 30, 2026**

| <b>Particulars</b>                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Name of the Authority</b>                                                                                                            | Department of Revenue, State of Washington, United States of America (Audit Division)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Nature and details of the action(s) taken or order(s) passed</b>                                                                     | On conclusion of an excise tax audit of NIIT (USA) Inc. ("NIIT USA"), a wholly owned subsidiary of the Company, for the audit period January 1, 2022 to December 31, 2025, the Department of Revenue, State of Washington has issued Results of Audit Report determining a tax adjustment under the Washington State Business & Occupation tax and Retail Sales tax classifications and Notice of Balance Due both dated July 30, 2026, raising an aggregate demand of USD 600,303.50 comprising tax of USD 435,957.60, penalty of USD 111,994.73 and interest of USD 52,351.17. |
| <b>Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority</b> | July 31, 2026 (letters dated July 30, 2026)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Details of violation(s)/ contravention(s) committed or alleged to be committed</b>                                                   | No violation or contravention of any law has been alleged. The demand has arisen on account of differences in the interpretation and application of the Washington State excise tax provisions relating to the classification of revenue, deductions claimed and the consequential levy of penalties.                                                                                                                                                                                                                                                                            |
| <b>Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible</b>   | <p>Based on the tax consultants view, NIIT USA had created provision in the books of accounts on prudent basis in the previous financial year.</p> <p>There is no impact on the operations or other activities of NIIT USA and the Company. The financial impact, if any, is not material and will be dealt with in the books of account in accordance with applicable accounting standards.</p>                                                                                                                                                                                 |