

May 27, 2026

To  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai – 400 001  
Scrip Code – 544754

To  
National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G  
Bandra Kurla Complex  
Bandra (East), Mumbai – 400 051  
Symbol - KISSHT

**Sub.: Outcome of the Board Meeting held on May 27, 2026.**

**Ref.: Disclosure under Regulation(s) 30, 33 and other applicable provisions, read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (“SEBI Listing Regulations”)**

Dear Sir / Madam,

Pursuant to our intimation dated May 21, 2026, and in terms of the provisions of Regulation(s) 30, 33 and other applicable provisions of SEBI Listing Regulations, we wish to inform you that the Board of Directors of OnEMI Technology Solutions Limited (“**the Company**”) at its meeting held today, i.e. **Wednesday, May 27, 2026**, has *inter-alia* approved the following businesses:

1. Approved the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended March 31, 2026 (“**Audited Financial Results**”). A copy of the Audited Financial Results along with the Auditors’ Reports issued by the Statutory Auditors of the Company, is enclosed herewith.

A declaration from the Chief Financial Officer regarding unmodified opinion in the Auditors’ Reports issued by the statutory auditors of the Company on Audited Financial Results for the financial year ended March 31, 2026, is enclosed herewith.

2. Approved the issuance of Postal Ballot Notice seeking Shareholders’ approval for the amendment and ratification of the Kissht Employee Stock Option Plan, 2019, Kissht Employee Stock Option Plan, 2021 and Kissht Employee Stock Option Plan, 2022 (collectively referred as “**Plans**”) and ratify the extension of the grant to the eligible employees of the group company including Subsidiary Company(ies), Associate Company(ies), in India or outside India, of the Company under the Plans.
3. Approved the Incorporation and Investment in Wholly Owned Subsidiary (“**WOS**”) of the Company under the provisions of the Companies Act, 2013 (the “Act”).

The details as required under Regulation 30, read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and SEBI Master circular no. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 in respect of the above is annexed as **Annexure A**.

Kindly take the same on record.

Thanking You,

**For OnEMI Technology Solutions Limited  
(formerly known as OnEMI Technology Solutions Private Limited)**

**Shraddha Rajkumar Patangia  
Company Secretary and Compliance Officer  
Membership No.: A55210**

# CHOKSHI & CHOKSHI LLP

Chartered Accountants

Independent Auditor's report on the audit of the annual Consolidated Financial Results of OnEMI Technology Solutions Limited (formerly OnEMI Technology Solutions Private Limited) under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,  
**The Board of Directors of  
OnEMI Technology Solutions Limited  
(formerly OnEMI Technology Solutions Private Limited)**

## Opinion

We have audited the accompanying consolidated annual financial results of OnEMI Technology Solutions Limited (formerly OnEMI Technology Solutions Private Limited) (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as 'the Group'), for the year ended 31-Mar-2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). We have initialled the consolidated financial results for identification purpose only.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditors on separate audited financial statements and management certified unaudited financial statements of subsidiaries, the aforesaid consolidated financial results for the year ended 31-Mar-2026:

- a) include the annual financial results of following entities
  - **Holding Company:** OnEMI Technology Solutions Limited and
  - **Subsidiary:** Si Creva Capital Services Private Limited;
- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 (the 'Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the year then ended.

## Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) notified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ('ICAI'). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the consolidated financial statements 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 and other auditors in terms of their reports referred to in 'Other Matter' paragraph below, is sufficient and appropriate to provide a basis for our opinion.



**Responsibilities of Management and Board of Directors for the Consolidated Financial Results**

These consolidated financial results have been compiled from the consolidated annual audited financial statements. The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS notified 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 of the Listing Regulations. The respective Management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Management and Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Management and Board of Directors of the entities included in the Group, are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of the Group.

**Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 these consolidated 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 consolidated 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the



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## Chartered Accountants

companies forming part of the Group, incorporated in India, have adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls;

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and the Board of Directors;
- Conclude on the appropriateness of the Management and Board of Director's 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 Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial results 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 Group to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group, to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision, and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in 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 Consolidated Financial Results.

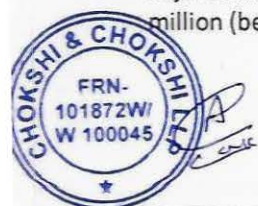
We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

### Other Matters

- (a) The consolidated financial results include the audited financial statements of one subsidiary, whose financial statements / financial results / financial information reflect total assets of Rs. 37,300.10 million (before consolidation adjustment) as at 31-Mar-2026, total revenue of Rs. 4,337.88 million and Rs. 15,413.26 million (before consolidation adjustment) and total net profit/(loss) after tax of Rs. 417.75 million and Rs. 1,482.37 million (before consolidation adjustment) and total comprehensive income of Rs. 418.13 million and Rs. 1,480.00 million (before consolidation adjustment) for the quarter and year ended 31-Mar-2026 respectively, and net cash inflow amounting to Rs. 639.70 million (before consolidation adjustment) for the year ended 31-Mar-2026, as considered in the audited consolidated



Chokshi & Chokshi LLP is a Limited Liability Partnership with LLP Registration No/ AAC-8909

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Chartered Accountants

financial results. The financial statements of the aforesaid subsidiary have been audited by its independent auditor. The independent auditors' report on financial statements / financial results / financial information of aforesaid subsidiary has been furnished to us by the Holding Company's Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of aforesaid subsidiary, is based solely on the reports of such auditor and the procedures performed by us are as stated in paragraph above.

- (b) The figures for the quarter ended 31-Mar-2026 are the balancing figures between the audited consolidated financial statements for the year ended 31-Mar-2026 and the special purpose audited consolidated interim financial statements prepared for IPO purpose for the nine months period ended 31-Dec-2025. The figures for the quarter ended 31-Mar-2025, are the balancing figures between the audited consolidated financial statements for the year ended 31-Mar-2025 and unaudited consolidated financial information for the nine months period ended 31-Dec-2024 has neither been subjected to audit nor limited review by the statutory auditors.

Our opinion on the consolidated financial results is not modified in respect of the above matters.

For Chokshi & Chokshi LLP

Chartered Accountants

Firm Registration No. 101872W/W100045



Amrish Thakker  
Partner

M. No. 123069

UDIN: 26123069EAOFVP2047

Place: Mumbai

Date: 27-May-2026



**OnEMI Technology Solutions Limited (Formerly known as OnEMI Technology Solutions Private Limited)**

CIN : U72900MH2016PLC282573

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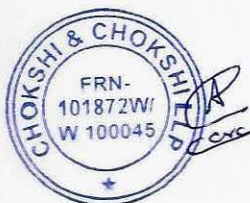
**Statement of Consolidated Audited Financial Results for the quarter and year ended 31st March 2026**

(Rs. in million)

Sr No	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited) Refer Note 14	(Audited) Refer Note 14	(Unaudited) Refer Note 14	(Audited)	(Audited)
	<b>Income</b>					
1	Revenue from operations	6,193.46	5,911.06	3,691.93	21,792.46	13,374.65
2	Other income	58.55	96.40	40.54	298.83	152.23
3	<b>Total Income (1+2)</b>	<b>6,252.01</b>	<b>6,007.46</b>	<b>3,732.47</b>	<b>22,091.29</b>	<b>13,526.88</b>
4	<b>Expenses</b>					
	Employee benefits expenses	651.37	729.64	510.43	2,524.61	1,932.36
	Impairment on financial instruments	1,142.11	1,220.95	755.25	4,588.36	3,268.34
	Finance costs	765.06	750.14	522.73	2,822.51	1,644.02
	Depreciation and amortization	53.51	54.84	46.47	216.17	227.02
	Other expenses	2,537.54	2,214.96	1,196.30	8,172.80	4,292.50
5	<b>Total expenses</b>	<b>5,149.59</b>	<b>4,970.53</b>	<b>3,031.18</b>	<b>18,324.45</b>	<b>11,364.24</b>
6	<b>Profit before tax (3-5)</b>	<b>1,102.42</b>	<b>1,036.93</b>	<b>701.29</b>	<b>3,766.84</b>	<b>2,162.64</b>
	Tax expense:					
	(1) Current tax	343.20	303.12	116.09	1,284.10	379.37
	(2) (Excess)/Short Provision of tax for earlier years	0.12	-	(1.42)	1.07	17.92
	(3) Deferred tax	(62.73)	(37.05)	44.97	(332.85)	159.14
7	<b>Total tax expense</b>	<b>280.59</b>	<b>266.07</b>	<b>159.64</b>	<b>952.32</b>	<b>556.43</b>
8	<b>Profit after tax for the period/year (6-7)</b>	<b>821.83</b>	<b>770.86</b>	<b>541.65</b>	<b>2,814.52</b>	<b>1,606.21</b>
9	<b>Other comprehensive income (OCI)</b>					
	Items that will not be reclassified to profit or loss					
	(i) Re-measurement of defined benefit plan	1.29	(6.00)	1.38	(4.52)	(12.30)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.32)	1.51	(0.35)	1.14	3.10
10	<b>Total other comprehensive income/ (loss) for the period/ year (net of tax)</b>	<b>0.97</b>	<b>(4.49)</b>	<b>1.03</b>	<b>(3.38)</b>	<b>(9.20)</b>
11	<b>Total comprehensive income for the period/year (8+10)</b>	<b>822.80</b>	<b>766.37</b>	<b>542.68</b>	<b>2,811.14</b>	<b>1,597.01</b>
12	<b>Paid up equity share capital (Face Value : INR 1/- per share) (Refer Note)</b>	<b>118.78</b>	<b>120.15</b>	<b>106.79</b>	<b>118.78</b>	<b>106.79</b>
13	<b>Other equity excluding Revaluation Reserve</b>				<b>13,309.06</b>	<b>9,953.15</b>
14	<b>Earnings per Equity share* (face value of Rs. 1/- per equity share) (Refer Note)</b>					
	Basic (Rs.)	10.37	14.25	10.67	46.80	33.09
	Diluted (Rs.)	6.22	5.84	4.17	21.39	12.79

\*Earnings per share for the quarter ended are not annualised.

See accompanying notes to the Standalone Financial Results



**OnEMI Technology Solutions Limited (Formerly known as OnEMI Technology Solutions Private Limited)**

CIN : U72900MH2016PLC282573

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Telephone: +91 22 6947 5600, Email: compliance@kissh.com, Website: www.kissh.com

**Notes to Consolidated Financial Results**

**1. Statement of Consolidated Assets & Liabilities**

(Rs. in million)

Sr. No	Particulars	As at	As at
		31-Mar-2026	31-Mar-2025
		(Audited)	(Audited)
<b>A</b>	<b>ASSETS</b>		
1	<b>Non current assets</b>		
(a)	Property, plant and equipment	73.61	62.56
(b)	Right of use assets	304.82	454.23
(c)	Other Intangible assets	51.68	13.16
(d)	Intangible assets under development	62.96	47.79
(e)	Financial Assets		
	(i) Loans	5,507.31	2,808.02
	(ii) Other financial assets	984.79	884.82
(f)	Deferred tax assets (net)	1,461.29	1,127.30
(g)	Other non-current assets	188.03	-
	<b>Sub-total of non current assets</b>	<b>8,634.49</b>	<b>5,397.88</b>
2	<b>Current assets</b>		
(a)	Financial assets		
	(i) Investments	80.45	-
	(ii) Trade receivables	1,042.97	700.77
	(iii) Cash and cash equivalents	2,094.56	1,327.23
	(iv) Bank balance other than cash and cash equivalents above	317.54	117.70
	(v) Loans	26,386.15	18,769.42
	(vi) Other financial assets	1,119.89	581.78
(b)	Other Current assets	209.67	116.26
	<b>Sub-total current assets</b>	<b>31,251.23</b>	<b>21,613.16</b>
	<b>TOTAL ASSETS</b>	<b>39,885.72</b>	<b>27,011.04</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>EQUITY</b>		
(a)	Share capital	118.78	53.63
(b)	Instruments entirely equity in nature	-	53.16
(c)	Other equity	13,309.06	9,953.15
	<b>TOTAL EQUITY</b>	<b>13,427.84</b>	<b>10,059.94</b>
2	<b>LIABILITIES</b>		
	<b>Non current liabilities</b>		
(a)	Financial liabilities		
	(i) Debt securities	5,010.48	2,016.63
	(ii) Borrowings (other than debt securities)	1,275.24	676.46
	(iii) Lease liabilities	181.30	325.91
	(iv) Other financial liabilities	-	0.05
(b)	Provisions	114.30	78.83
	<b>Sub-total non current liabilities</b>	<b>6,581.32</b>	<b>3,097.88</b>
3	<b>Current liabilities</b>		
(a)	Financial liabilities		
	(i) Debt securities	8,027.85	3,117.52
	(ii) Borrowings (other than debt securities)	9,647.45	9,265.20
	(iii) Lease liabilities	148.96	161.81
	(iv) Trade payables		
	- Total outstanding dues of micro and small enterprises	584.18	78.68
	- Total outstanding dues of creditors other than micro and small enterprises	464.24	443.30
	(v) Other financial liabilities	716.07	497.86
(b)	Other current liabilities	207.40	192.08
(c)	Provisions	23.66	16.02
(d)	Current tax liabilities (net)	56.75	80.75
	<b>Sub-total current liabilities</b>	<b>19,876.56</b>	<b>13,853.22</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>39,885.72</b>	<b>27,011.04</b>



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**Notes to Consolidated Financial Results**

**2. Statement of Consolidated Cash Flow**

(Rs. in million)

Particulars	Year ended 31-Mar-2026	Year ended 31-Mar-2025
	(Audited)	(Audited)
<b>Cash flow from operating activities :</b>		
Profit before tax:	3,766.84	2,162.64
Adjustments :		
Depreciation and amortisation	216.17	227.02
Employee stock option expenses	293.35	377.18
Share based payment stock option	40.01	11.62
Provision for gratuity	21.73	17.84
Provision for leave encashment	21.37	13.99
Impairment allowances on trade receivables (net)	(4.07)	8.18
Impairment of Financial Instruments	500.95	(1,111.48)
Provision on off balance sheet exposure	169.67	8.99
Financials assets written off	4,087.41	4,379.82
Finance cost	2,822.51	1,644.02
Interest Income	(12,718.49)	(9,941.96)
Interest income on EIS assets	(7.09)	(1.10)
Gain on modification/termination of lease	(15.82)	(10.68)
Net gain on derecognition of financial instruments under amortised cost category	(89.70)	(20.30)
Interest on unwinding of security deposits	(9.24)	(7.96)
(Profit)/loss on sale of assets (net)	0.04	(1.36)
Net gain on fair value changes	(0.18)	-
Interest Income on Investment	(10.55)	-
Interest income on bank deposits	(170.12)	(111.28)
<b>Operating profit before working capital changes</b>	<b>(1,085.21)</b>	<b>(2,354.82)</b>
<b>Working capital adjustments:</b>		
(Increase)/decrease in trade receivables	(338.13)	915.42
(Increase) /decrease in other financial assets	(34.18)	(70.05)
(Increase) /decrease in other non current/current assets	(241.41)	(52.76)
(Increase) / decrease in loans & advances	(15,621.28)	(14,751.06)
Increase/(decrease) in trade payables	526.43	203.60
Increase / (decrease) in other financial liabilities	48.55	(228.96)
Increase / (decrease) in provisions	(4.52)	(12.31)
Increase/(decrease) in other non current/current liabilities	15.32	(140.01)
<b>Cash generated / (used in) from operations</b>	<b>(16,734.43)</b>	<b>(16,490.95)</b>
Add: Interest income received	13,435.39	10,320.87
Less : Income taxes paid (net of refunds)	(1,309.17)	(444.18)
<b>Net cash inflow/(outflow) from operating activities (A)</b>	<b>(4,608.21)</b>	<b>(6,614.26)</b>
<b>Cash flow from investing activities :</b>		
Purchase/sale of Property, Plant & Equipment & Intangible Assets	(102.37)	(77.46)
Purchase / sale of investments (net)	(80.27)	-
Interest Income on Investment	10.55	-
Bank deposits with original maturity of more than 12 months	(502.22)	(579.83)
Bank deposit with original maturity of more than 3 months but less than 12 months	(199.84)	213.73
Interest income on bank deposits	170.12	111.28
<b>Net cash inflow/(outflow) from investing activities (B)</b>	<b>(704.03)</b>	<b>(532.28)</b>
<b>Cash flow from financing activities :</b>		
Proceeds from issue of equity and preference shares (including securities premium)	183.32	0.05
Proceeds from debt securities (net)	7,905.08	1,980.46
Proceeds from borrowings (other than debt securities) (net)	989.50	5,376.07
Finance cost	(2,776.78)	(1,710.35)
Payment of lease liability	(221.55)	(222.83)
<b>Net cash inflow/(outflow) from financing activities (C)</b>	<b>6,079.57</b>	<b>5,423.40</b>
<b>Net increase/(decrease) in cash and bank balances (A+B+C)</b>	<b>767.33</b>	<b>(1,523.14)</b>
Add : Cash and cash equivalents at beginning of the year	1,327.23	2,850.37
<b>Cash and cash equivalents at end of the year</b>	<b>2,094.56</b>	<b>1,327.23</b>
<b>Cash and cash equivalents as per above comprise of the following</b>		
Cash on hand	-	0.00
Balance with banks:		
- In current accounts	1,266.94	977.15
- In bank deposits (with original maturity of less than 3 months)	827.62	350.08
<b>Balance as per consolidated statement of cash flows</b>	<b>2,094.56</b>	<b>1,327.23</b>

The above Consolidated statement of cash flows has been prepared under the 'Indirect Method' as set out in Ind AS 7 - 'Statement of Cash Flows'.



## NOTES TO CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED

**MARCH 31, 2026**

3. The above consolidated financial results of the OnEMI Technology Solutions Limited (formerly known as OnEMI Technology Solutions Private Limited) ("the Company") and its subsidiary (collectively "the Group") have been extracted from audited consolidated financial statements prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, read with Rule 3 of the Company (Indian Accounting Standards) Rule, 2015, as amended, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. These consolidated financial results have been reviewed and recommended by the Audit Committee and have been approved by the Board of Directors of the Company in their respective meetings held on 27-May-2026.
4. Subsequent to the year ended 31-Mar-2026, the Company completed its Initial Public Offering ("IPO") comprising fresh issue of 49,707,602 equity shares and offer for sale of 4,439,788 equity shares of face value Re. 1 each at an issue price of Rs. 171 per share. Pursuant to the IPO, the equity shares of the Company were listed on National Stock Exchange of India Limited and BSE Limited on 08-May-2026. Consequently, the paid-up equity share capital of the Company increased from Rs. 118.78 million to Rs. 168.48 million comprising 168,483,022 fully paid-up equity shares of Re. 1 each. Accordingly, the consolidated financial results are being submitted for the first time pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
5. The Company has consolidated financial results of its subsidiary company as per Indian Accounting Standard 110-Consolidated Financial Statements.
6. The Statutory Auditors of the Company have audited the consolidated financial results for the quarter and year ended 31-Mar-2026 and have expressed an unmodified opinion in their report.
7. The Company's standalone turnover, profit before tax and profit after tax is as under:

(Rs. in million)

Sr No	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	(Audited)	(Unaudited)	Audited	Audited
1	Turnover	2,036.19	2,208.70	999.65	6,981.74	3,061.79
2	Profit before tax	635.81	724.67	344.78	1,920.85	668.43
3	Profit after tax	473.18	540.16	270.74	1,441.24	508.98

8. The Group is primarily engaged in the financial services business including financial technology solutions and corresponding lending. Accordingly, there are no separate reportable segments as per IND AS 108 Operating Segment.
9. During the year the Company was converted into a public limited company on 08-Jul-2025 based on certificate issued by the Register of Companies.
10. The Board of Directors of the Company at their meeting held on 08-Jul-2025 had approved the sub-division/ split of equity share of face value of Rs. 10 each into 10 equity shares of face value of Rs. 1 each, fully paid up. On 08-Jul-2025, the shareholders had approved the sub-division/ split of equity of shares. Accordingly, the issued, subscribed and paid-up equity share capital of our Company being 5,363,087 equity shares of ₹10 each was sub-divided / split into 53,630,870 equity shares of ₹1 each. Accordingly, the impact of the sub-division / split has been considered in the computation of basic and diluted earnings per share (EPS) for the quarter and year ended 31-Mar-2026 and in the comparative figures of prior period have also been adjusted to give effect to such sub-division/split in accordance with requirements under Ind AS 33 - Earnings per share.
11. The Board of Directors of the Company in their meeting held on 25-Feb-2026, approved the conversion of all compulsory convertible cumulative preference shares ("CCPS") i.e 5,530,455 CCPS at the agreed conversion ratios resulting into allotment of 64,570,670 additional equity shares of face value of Rs.1 each.
12. During the quarter ended 31-Mar-2026, no stock options were granted under the Employee Stock Option Plans ("ESOPs") of the Company. During the year ended 31-Mar-2026, the Company granted an aggregate of 445,813 stock options under the ESOPs to employees of Company and its subsidiary, pursuant to the approval accorded by the Nomination and Remuneration Committee ("NRC"). Accordingly, the Group has recognised share-based payment expense of Rs. 61.53 million and Rs. 293.35 million for the quarter and year ended 31-Mar-2026, respectively.

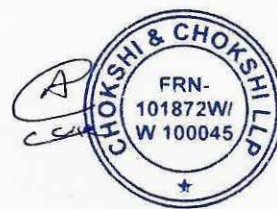


audited standalone financial statements for the year ended 31-Mar-2025 and unaudited standalone financial information for the nine months period ended 31-Dec-2024 which has neither been subjected to audit nor limited review by the statutory auditors.

13. All the amounts included in the financial results are rounded off to the nearest million, except per share data and unless stated otherwise. Further, due to rounding off, certain amounts are appearing as '0'.
14. The figures for the earlier periods have been re-grouped/ reclassified wherever necessary to make them comparable with those of the current period.

For and on behalf of the Board of Directors,  
OnEMI Technology Solutions Limited  
(formerly known as OnEMI Technology Solutions Private Limited)

Ranvir Singh  
Chairman, Director and CEO  
DIN: 06673951  
Place: Mumbai  
Date: 27-May-2026



# CHOKSHI & CHOKSHI LLP

## Chartered Accountants

Independent Auditor's report on the audit of the annual Standalone Financial Results of OnEMI Technology Solutions Limited (formerly OnEMI Technology Solutions Private Limited) under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,  
**The Board of Directors of  
OnEMI Technology Solutions Limited  
(formerly OnEMI Technology Solutions Private Limited)**

### Opinion

We have audited the accompanying standalone financial results of OnEMI Technology Solutions Limited (formerly OnEMI Technology Solutions Private Limited) (hereinafter referred to as 'the Company'), for the year ended 31-Mar-2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations'). We have initialled the standalone financial results for identification purpose only.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results for the year ended 31-Mar-2026:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 (the 'Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) notified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ('ICAI'). Our responsibilities under those SAs are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the standalone financial statements for the year ended 31-Mar-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 opinion.

### Responsibilities of Management and Board of Directors for the Standalone Financial Results

These standalone financial results have been compiled from the standalone annual audited financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of these standalone financial results 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 Ind AS 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 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 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the standalone financial results by the Board of Directors of the Company, as aforesaid.

In preparing the standalone financial results, the Management and the Board of Directors are responsible for assessing the ability of the Company 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 Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results for the year ended 31-Mar-2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 these 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and the Board of Directors.
- Conclude on the appropriateness of the Management and 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 auditors' report to the related disclosures in the standalone financial results 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.



# CHOKSHI & CHOKSHI LLP

Chartered Accountants

- 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 (i) in 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 of the Company 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.

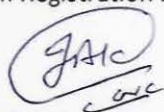
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## Other Matter

The figures for the quarter ended 31-Mar-2026 are the balancing figures between the audited standalone financial statements for the year ended 31-Mar-2026 and the special purpose audited standalone interim financial statements prepared for IPO purpose for the nine months period ended 31-Dec-2025. The figures for the quarter ended 31-Mar-2025, are the balancing figures between the audited standalone financial statements for the year ended 31-Mar-2025 and unaudited standalone financial information for the nine months period ended 31-Dec-2024 has neither been subjected to audit nor limited review by the statutory auditors.

Our opinion on the standalone financial results is not modified in respect of the above matter.

For Chokshi & Chokshi LLP  
Chartered Accountants  
Firm Registration No. 101872W/W100045



Amrith Thakker  
Partner  
M. No. 123069  
UDIN: 26123069UIUOYQ5403  
Place: Mumbai  
Date: 27-May-2026



**OnEMI Technology Solutions Limited (Formerly known as OnEMI Technology Solutions Private Limited)**

CIN : U72900MH2016PLC282573

Reg Address: 10th Floor, Tower 4, Equinox Park, LBS Marg, Kurla West, Mumbai, Maharashtra 400070.

Telephone: +91 22 6947 5600, Email: compliance@kissht.com, Website: www.kissht.com

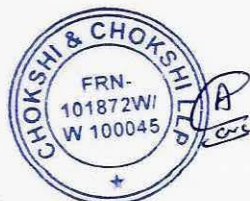
**Statement of Standalone Audited Financial Results for the quarter and year ended 31st March 2026**

(Rs. in million)

Sr No	Particulars	Quarter ended			Year ended	
		31-Mar-2026	31-Dec-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025
		(Audited) Refer Note 12	(Audited) Refer Note 12	(Unaudited) Refer Note 12	(Audited)	(Audited)
	<b>Income</b>					
1	Revenue from operations	2,036.19	2,208.70	999.65	6,981.74	3,061.79
2	Other income	109.01	75.38	43.53	361.29	154.25
3	<b>Total Income (1+2)</b>	<b>2,145.20</b>	<b>2,284.08</b>	<b>1,043.18</b>	<b>7,343.03</b>	<b>3,216.04</b>
4	<b>Expenses</b>					
	Employee benefits expenses	155.42	190.45	168.86	669.24	978.13
	Finance costs	8.06	8.56	9.36	31.87	37.00
	Depreciation and amortization	32.77	33.77	25.23	131.67	139.55
	Other expenses	1,313.14	1,326.63	494.95	4,589.40	1,392.93
5	<b>Total expenses</b>	<b>1,509.39</b>	<b>1,559.41</b>	<b>698.40</b>	<b>5,422.18</b>	<b>2,547.61</b>
6	<b>Profit before tax (3-5)</b>	<b>635.81</b>	<b>724.67</b>	<b>344.78</b>	<b>1,920.85</b>	<b>668.43</b>
	Tax expense:					
	(1) Current tax	185.04	170.88	96.64	589.60	210.38
	(2) (Excess)/Short Provision of tax for earlier years	0.12	-	(1.41)	0.23	(0.11)
	(3) Deferred tax	(22.53)	13.63	(21.19)	(110.22)	(50.82)
7	<b>Total tax expense</b>	<b>162.63</b>	<b>184.51</b>	<b>74.04</b>	<b>479.61</b>	<b>159.45</b>
8	<b>Profit after tax for the period/year (6-7)</b>	<b>473.18</b>	<b>540.16</b>	<b>270.74</b>	<b>1,441.24</b>	<b>508.98</b>
9	<b>Other comprehensive income (OCI)</b>					
	Items that will not be reclassified to profit or loss					
	(i) Re-measurement of defined benefit plan	0.77	(2.52)	3.53	(1.36)	0.19
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.19)	0.63	(0.89)	0.34	(0.05)
10	<b>Total other comprehensive income/ (loss) for the period/ year (net of tax)</b>	<b>0.58</b>	<b>(1.89)</b>	<b>2.64</b>	<b>(1.02)</b>	<b>0.14</b>
11	<b>Total comprehensive income for the period/year (8+10)</b>	<b>473.76</b>	<b>538.27</b>	<b>273.38</b>	<b>1,440.22</b>	<b>509.12</b>
12	<b>Paid up equity share capital (Face Value : INR 1/- per share) (Refer Note)</b>	<b>118.78</b>	<b>120.16</b>	<b>106.79</b>	<b>118.78</b>	<b>106.79</b>
13	<b>Other equity excluding Revaluation Reserve</b>				<b>9,521.79</b>	<b>7,536.80</b>
14	<b>Earnings per Equity share* (face value of Rs. 1/- per equity share) (Refer Note)</b>					
	Basic (Rs.)	5.97	9.99	5.33	23.97	10.49
	Diluted (Rs.)	3.58	4.09	2.09	10.95	4.05

\*Earnings per share for the quarter ended are not annualised.

See accompanying notes to the Standalone Financial Results



**OnEMI Technology Solutions Limited (Formerly known as OnEMI Technology Solutions Private Limited)**

CIN : U72900MH2016PLC282573

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Telephone: +91 22 6947 5600, Email: compliance@kissht.com, Website: www.kissht.com

**Notes to Standalone Financial Results**

**1. Statement of Standalone Assets & Liabilities**

Sr. No	Particulars	(Rs. in million)	
		As at 31-Mar-2026 (Audited)	As at 31-Mar-2025 (Audited)
<b>A</b>	<b>ASSETS</b>		
1	<b>Non current assets</b>		
(a)	Property, plant and equipment	23.95	33.10
(b)	Right of use assets	166.83	242.86
(c)	Other Intangible assets	50.32	11.67
(d)	Intangible assets under development	62.96	47.79
(e)	<b>Financial Assets</b>		
	(i) Investments	8,060.01	5,810.01
	(ii) Other financial assets	622.94	332.54
(f)	Deferred tax assets (net)	184.03	73.48
(g)	Other non-current assets	188.03	-
	<b>Sub-total of non current assets</b>	<b>9,359.07</b>	<b>6,551.45</b>
2	<b>Current assets</b>		
(a)	<b>Financial assets</b>		
	(i) Trade receivables	983.83	817.92
	(ii) Cash and cash equivalents	235.84	108.21
	(iii) Bank balance other than cash and cash equivalents above	212.50	-
	(iv) Other financial assets	348.50	1,048.22
(b)	Other current assets	164.89	62.12
	<b>Sub-total current assets</b>	<b>1,945.56</b>	<b>2,036.47</b>
	<b>TOTAL ASSETS</b>	<b>11,304.63</b>	<b>8,587.92</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>EQUITY</b>		
(a)	Share capital	118.78	53.63
(b)	Instruments entirely equity in nature	-	53.16
(c)	Other equity	9,521.79	7,536.80
	<b>Total equity</b>	<b>9,640.57</b>	<b>7,643.59</b>
2	<b>LIABILITIES</b>		
	<b>Non current liabilities</b>		
(a)	<b>Financial liabilities</b>		
	(i) Lease liabilities	87.57	168.16
	(ii) Other financial liabilities	84.89	7.82
(b)	Provisions	41.03	30.69
	<b>Sub-total non current liabilities</b>	<b>213.49</b>	<b>206.67</b>
3	<b>Current liabilities</b>		
(a)	<b>Financial liabilities</b>		
	(i) Lease liabilities	88.20	97.87
	(ii) Trade payables		
	- Total outstanding dues of micro and small enterprises	113.41	10.68
	- Total outstanding dues of creditors other than micro and small enterprises	393.93	202.32
	(iii) Other financial liabilities	703.92	231.30
(b)	Other current liabilities	66.01	109.44
(c)	Provisions	7.04	5.25
(d)	Current tax liabilities (net)	78.06	80.80
	<b>Sub-total current liabilities</b>	<b>1,450.57</b>	<b>737.66</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11,304.63</b>	<b>8,587.92</b>



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**Notes to Standalone Financial Results**

**2. Statement of Standalone Cash Flow**

(Rs. in million)

Particulars	Year ended 31-Mar-2026	Year ended 31-Mar-2025
	(Audited)	(Audited)
<b>CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Profit before tax:	1,920.85	668.43
Adjustments :		
Depreciation and amortisation	131.67	139.55
Employee stock option expenses	57.18	376.22
Share based payment stock option	40.01	11.62
Provision for gratuity	9.12	(1.42)
Provision for leave encashment	8.90	0.45
(Profit)/loss on sale of assets (net)	(0.32)	(1.36)
Gain on termination of lease	(14.41)	(1.54)
Interest on unwinding of security deposits	(7.01)	(6.46)
Provision on off balance sheet exposure	239.57	138.01
Interest expenses on lease liability	31.71	35.52
Interest income on loans	(66.12)	(69.26)
Interest income on bank deposits	(55.37)	(10.88)
<b>Operating profit before working capital changes</b>	<b>2,295.78</b>	<b>1,278.88</b>
Working capital adjustments:		
(Increase)/decrease in trade receivables	(165.90)	524.69
(Increase)/decrease in other financial assets	(78.55)	(1,025.22)
(Increase)/decrease in other current assets	(250.80)	(12.94)
Increase/(decrease) in trade payables	294.34	94.16
Increase/(decrease) in other financial liabilities	310.18	68.71
Increase/(decrease) in provisions	(7.24)	0.19
Increase/(decrease) in other current liabilities	(43.43)	(99.07)
<b>Cash generated / (used in) from operations</b>	<b>2,354.38</b>	<b>829.40</b>
Less : Income taxes paid (net of refunds)	(592.56)	(147.28)
<b>Net cash inflow/(outflow) from operating activities (A)</b>	<b>1,761.82</b>	<b>682.12</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Interest income on bank deposits	55.37	10.88
Investment in subsidiary	(2,250.00)	(1,500.00)
Purchase/sale of Property, Plant & Equipment & Intangible Assets	(67.20)	(49.80)
Bank deposits with original maturity of more than 12 months	(530.09)	(276.11)
Bank deposits with original maturity of more than 3 months but less than 12 months	(212.50)	4.03
<b>Net cash inflow/(outflow) from investing activities (B)</b>	<b>(3,004.42)</b>	<b>(1,811.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Proceeds from issue of equity and preference shares (including securities premium)	183.32	0.05
ESOP issued to employee of Subsidiary company	236.17	136.73
Interest received on loan to subsidiary company	59.51	69.26
Loan given to subsidiary company	(600.00)	(183.21)
Recovery of loan from subsidiary company	1,627.59	135.11
Payment of lease liability	(136.36)	(125.80)
<b>Net cash inflow/(outflow) from financing activities (C)</b>	<b>1,370.23</b>	<b>32.14</b>
<b>NET INCREASE/(DECREASE) IN CASH AND BANK BALANCES (A+B+C)</b>	<b>127.63</b>	<b>(1,096.74)</b>
Add : Cash and cash equivalents at beginning of the year	108.21	1,204.95
<b>Cash and cash equivalents at end of the period</b>	<b>235.84</b>	<b>108.21</b>
Cash and cash equivalents as per above comprise of the following		
Cash on hand	-	-
Balance with banks:		
- In current accounts	108.33	8.17
- In bank deposits (with original maturity of less than 3 months)	127.51	100.04
<b>Balance as per standalone statement of cash flows</b>	<b>235.84</b>	<b>108.21</b>

The above standalone statement of cash flows has been prepared under the 'Indirect Method' as set out in Ind AS 7 - 'Statement of Cash Flows'.



## NOTES TO STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED

MARCH 31, 2026


3. The above standalone financial results of the the OnEMI Technology Solutions Limited (formerly known as OnEMI Technology Solutions Private Limited) ("the Company") have been extracted from audited standalone financial statements prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, read with Rule 3 of the Company (Indian Accounting Standards) Rule, 2015, as amended, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. These standalone financial results have been reviewed and recommended by the Audit Committee and have been approved by the Board of Directors of the Company in their respective meetings held on 27-May-2026.
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7. During the year the Company was converted into a public limited company on 08-Jul-2025 based on certificate issued by the Register of Companies.
8. The Board of Directors of the Company at their meeting held on 08-Jul-2025 had approved the sub-division/ split of equity share of face value of Rs. 10 each into 10 equity shares of face value of Rs. 1 each, fully paid up. On 08-Jul-2025, the shareholders had approved the sub-division/ split of equity of shares. Accordingly, the issued, subscribed and paid-up equity share capital of our Company being 5,363,087 equity shares of ₹10 each was sub-divided / split into 53,630,870 equity shares of ₹1 each. Accordingly, the impact of the sub-division / split has been considered in the computation of basic and diluted earnings per share (EPS) for the quarter and year ended 31-Mar-2026 and in the comparative figures of prior period have also been adjusted to give effect to such sub-division/split in accordance with requirements under Ind AS 33 - Earnings per share.
9. The Board of Directors of the Company in their meeting held on 25-Feb-2026, approved the conversion of all compulsory convertible cumulative preference shares ("CCPS") i.e. 5,530,455 CCPS at the agreed conversion ratios resulting into allotment of 64,570,670 additional equity shares of face value of Rs.1 each.
10. During the quarter ended 31-Mar-2026, no stock options were granted under the Employee Stock Option Plans ("ESOPs") of the Company. During the year ended 31-Mar-2026, the Company granted an aggregate of 445,813 stock options under the ESOPs to employees of Company and its subsidiary, pursuant to the approval accorded by the Nomination and Remuneration Committee ("NRC"). Company has recovered share-based payment expense from it's subsidiary in respect to stock option issued to subsidiary's employees. Accordingly, the Company has recognised share-based payment expense of Rs. 10.33 million and Rs. 57.18 million for the quarter and year ended 31-Mar-2026, respectively.  
  
Further, during the quarter and year ended 31-Mar-2026, the Company allotted an aggregate of 101,670 and 123,670 equity shares respectively pursuant to the exercise of vested stock options by eligible employees under the ESOP schemes.
11. On 21-Nov-2025, the Government of India notified the four Labour Codes consolidating 29 existing Labour laws. Consequently, the Company has assessed the incremental impact of these changes, which amounts to Rs 0.06 million and same has been included under Employee Benefits Expenses in the standalone audited financial results of the Company for the year ended 31-Mar-2026. The Company continues to monitor the developments pertaining to Labour Code and will evaluate additional impacts, if any on the measurement of the employee benefits liability.
12. The figures for the quarter ended 31-Mar-2026 are the balancing figures between the audited standalone financial statements for the year ended 31-Mar-2026 and the special purpose audited standalone interim financial statements prepared for IPO purpose for the nine months period ended 31-Dec-2025. The figures for the quarter ended 31-Dec-2025, are the balancing figures between the special purpose audited consolidated interim financial statements prepared for IPO purpose for the nine months period ended 31-Dec-2025 and six months period ended 30-Sep-2025. The figures for the quarter ended 31-Mar-2025, are the balancing figures between the

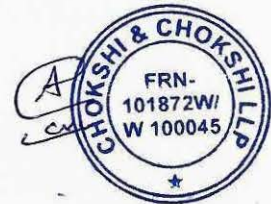


Further, during the quarter and year ended 31-Mar-2026, the Company allotted an aggregate of 101,670 and 123,670 equity shares respectively pursuant to the exercise of vested stock options by eligible employees under the ESOP schemes.

13. On 21-Nov-2025, the Government of India notified the four Labour Codes consolidating 29 existing Labour laws. Consequently, the Company has assessed the incremental impact of these changes, which amounts to Rs 0.97 million and same has been included under Employee Benefits Expenses in the consolidated audited financial results of the Company for the year ended 31-Mar-2026. The Group continues to monitor the developments pertaining to Labour Code and will evaluate additional impacts, if any on the measurement of the employee benefits liability.
14. The figures for the quarter ended 31-Mar-2026 are the balancing figures between the audited consolidated financial statements for the year ended 31-Mar-2026 and the special purpose audited consolidated interim financial statements prepared for IPO purpose for the nine months period ended 31-Dec-2025. The figures for the quarter ended 31-Dec-2025 are the balancing figures between the special purpose audited consolidated interim financial statements prepared for IPO purpose for the nine months period ended 31-Dec-2025 and six months period ended 30-Sep-2025. The figures for the quarter ended 31-Mar-2025, are the balancing figures between the audited consolidated financial statements for the year ended 31-Mar-2025 and unaudited consolidated financial information for the nine months period ended 31-Dec-2024 has neither been subjected to audit nor limited review by the statutory auditors.
15. All the amounts included in the financial results are rounded off to the nearest million, except per share data and unless stated otherwise. Further, due to rounding off, certain amounts are appearing as '0'.
16. The figures for the earlier periods have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period.

For and on behalf of the Board of Directors,  
OnEMI Technology Solutions Limited  
(formerly known as OnEMI Technology Solutions Private Limited)

  
Ranvir Singh  
Chairman, Director and CEO  
DIN: 06673951  
Place: Mumbai  
Date: 27-May-2026



May 27, 2026

To  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai – 400 001  
Scrip Code – 544754

To  
National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G  
Bandra Kurla Complex  
Bandra (East), Mumbai – 400 051  
Symbol - KISSHT

**Sub.: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 as amended (“SEBI Listing Regulations”).**


Dear Sir / Madam,

Pursuant to Regulation 33 (3)(d) of SEBI Listing Regulations, I, Krishnan Vishwanathan, Executive Director & Chief Financial Officer of OnEMI Technology Solutions Limited (“**the Company**”), hereby declare that statutory auditors of the Company have issued an audit report with unmodified opinion on the Audited (Standalone and Consolidated) Financial Results of the Company for the financial year ended March 31, 2026.

Kindly take the same on record.

Thanking You,

For OnEMI Technology Solutions Limited  
(formerly known as OnEMI Technology Solutions Private Limited)

  
Krishnan Vishwanathan  
Executive Director & Chief Financial Officer  
DIN: 07191366



**OnEMI Technology Solutions Limited (Formerly known as OnEMI Technology Solutions Private Limited)**

Registered Office Address - 10th Floor, Tower 4, Equinox Park, LBS Marg, Kurla West,  
Mumbai - 400070, Maharashtra, India.

CIN - U72900MH2016PLC282573

Kissht | [care@kissht.com](mailto:care@kissht.com) | <http://www.kissht.com> | [08044745952](tel:08044745952) / [08044745951](tel:08044745951)



### Annexure A

**Disclosures as required under SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026**

Sr. No.	Particulars	Details of Investment
1.	Name of the entity, date & country of incorporation, etc.;	Name: The Company is in process of incorporating a wholly owned subsidiary and the requisite application shall be made by the Company with Ministry of Corporate Affairs.  Date: Not applicable; yet to be incorporated;  Country of incorporation: India.
2.	Name of holding company of the incorporated company and relation with the listed entity;	Name of holding company: OnEMI Technology Solutions Limited  Relation with the listed entity: Listed Entity (Self)
3.	Industry to which the entity being incorporated belongs;	Financial Services
4.	Brief background about the entity incorporated in terms of products / line of business;	As part of its ongoing strategic initiative outlined in the Prospectus, the Company proposes expanding its presence in the financial services sector through various non-lending business activities and allied financial service offerings.
5.	Brief details of any governmental or regulatory approvals required for the incorporation;	The incorporation of the proposed WOS is subject to the approval of the concerned office of the Ministry of Corporate Affairs.
6.	Nature of consideration - whether cash consideration or share swap and details of the same;	Nature of Consideration: Cash  Details of consideration: The Company shall subscribe to the entire initial paid-up share capital of the WOS.
7.	Cost of subscription / price at which the shares are subscribed;	90,00,000 (Ninety Lakh) equity shares having face value of INR 10 (Indian Rupees Ten only) each aggregating to INR 9,00,00,000 (Indian Rupees Nine Crores only)
8.	Percentage of shareholding / control by the listed entity and / or number of shares allotted;	Percentage of shareholding/ control: 100%  Number of shares to be allotted: 90,00,000 (Ninety Lakh) equity shares having face value of INR 10 (Indian Rupees Ten only) each (“Equity Shares”)