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 23, 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

Subject: Submission of Unaudited Financial Results for the quarter ended June 30, 2026

Scrip Code: BSE - 543952; NSE - NIITMTS

Dear Sir,

This is to bring to your kind attention that the Board of Directors of the Company in its meeting held on July 23, 2026 (which commenced at 14:09 p.m. and concluded at 15:42 p.m.) has, inter-alia, approved both Consolidated and Standalone Unaudited Financial Results of the Company for the quarter ended June 30, 2026 ("Results") along with Limited Review Reports of the Statutory Auditors.

A copy of the said Results along with Limited Review Reports are enclosed herewith, for your information and records.

Further members may note that the Trading Window for dealing in the securities of the Company shall open for all the Designated Persons and their immediate relatives with effect from July 26, 2026.

You are requested to take note of the same and inform your members accordingly.

Thanking you,

Yours sincerely,

For **NIIT Learning Systems Limited**

Deepak Bansal

Deepak Bansal
Company Secretary &
Compliance Officer

Encls.: a/a

NIIT Learning Systems Limited

Regd Office : Plot No. 85, Sector - 32, Institutional Area, Gurugram - 122001 (Haryana) India
Tel : +91 (124) 4293000 Fax : +91 (124) 4293333 Website : http://www.niitmts.com
Corporate Identity Number : L72200HR2001PLC099478
Email : investors@niitmts.com

Statement of Unaudited Financial Results for the quarter ended June 30, 2026

(Rs. in Millions, except per share data)

Consolidated Financial Results

	Particulars	3 months ended June 30, 2026	Preceding 3 months ended March 31, 2026	Corresponding 3 months ended June 30, 2025	Previous year ended March 31, 2026
		Unaudited (Refer notes 7 and 8)	Audited (Refer note 10)	Unaudited	Audited
	(1)	(2)	(3)	(4)	(5)
1	**Income**				
	a) Revenue from operations	5,650.81	5,252.19	4,513.54	19,519.84
	b) Other income	165.59	41.33	130.74	359.55
	Total income	**5,816.40**	**5,293.52**	**4,644.28**	**19,879.39**
2	**Expenses**				
	a) Purchase of stock-in-trade	52.30	34.14	14.40	91.38
	b) Changes in inventories of stock-in-trade	0.15	0.15	0.01	0.37
	c) Employee benefits expense	2,467.88	2,436.12	2,009.31	8,732.09
	d) Professional & technical outsourcing expenses	1,683.01	1,341.92	1,150.01	4,993.35
	e) Finance costs	88.37	57.78	60.73	228.02
	f) Depreciation and amortisation expenses	214.60	205.33	181.09	763.85
	g) Other expenses	517.91	564.06	435.71	2,030.75
	Total expenses	**5,024.22**	**4,639.50**	**3,851.26**	**16,839.81**
3	**Profit before exceptional items and tax (1-2)**	**792.18**	**654.02**	**793.02**	**3,039.58**
4	Exceptional items (net) (Refer note 5)	(11.21)	286.32	(62.81)	272.21
5	**Profit before tax (3+4)**	**780.97**	**940.34**	**730.21**	**3,311.79**
6	**Tax expense**				
	-Current tax	197.62	187.53	241.28	894.07
	-Deferred tax charge / (credit)	9.24	(18.32)	(4.10)	(59.51)
	Total tax expense	**206.86**	**169.21**	**237.18**	**834.56**
7	**Profit after tax profit attributable to (5-6)**	**574.11**	**771.13**	**493.03**	**2,477.23**
	Owners of the Parent Company	574.11	771.13	493.03	2,477.23
	Non Controlling Interests	-	-	-	-
8	**Other comprehensive income**				
	(i) Items that will not be reclassified subsequently to profit or loss				
	a) Remeasurement of the defined benefit obligation	(8.44)	0.37	(3.93)	11.24
	b) Income tax effect	2.12	(0.09)	0.99	(2.83)
	c) Gain on equity instrument measured at Fair value through other comprehensive income	-	2.60	-	2.60
	d) Income tax effect	-	(0.33)	-	(0.33)
		(6.32)	**2.55**	**(2.94)**	**10.68**
	(ii) Items that will be reclassified subsequently to profit or loss				
	a) Fair value changes on cash flow hedges	55.89	(46.50)	(22.76)	(83.32)
	b) Income tax effect	(13.94)	11.96	5.29	21.35
	c) Exchange differences on translation of foreign operations	28.60	288.56	287.46	912.92
		70.55	**254.02**	**269.99**	**850.95**
	Total (i+ii)	**64.23**	**256.57**	**267.05**	**861.63**
9	**Total comprehensive income attributable to (7+8) :**	**638.34**	**1,027.70**	**760.08**	**3,338.86**
	Owners of the Parent Company	638.34	1,027.70	760.08	3,338.86
	Non Controlling Interests	-	-	-	-
10	**Paid-up equity share capital** (Face value of Rs. 2 each, fully paid)	275.63	275.04	272.97	275.04
11	Reserves excluding revaluation reserves				**15,153.48**
12	**Earnings Per Share attributable to equity shareholders of parent (in Rs.):** (Face value of Rs. 2/-) (Not annualised for the quarter)				
	- Basic	4.17	5.61	3.62	18.09
	- Diluted	4.10	5.48	3.51	17.66

S.R. Batliboi & Associates LLP ★ Gurugram ★

NIIT Learning Systems Limited ☆ Gurugram

NIIT Learning Systems Limited

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Tel : +91 (124) 4293000 Fax : +91 (124) 4293333 Website : http://www.niitmts.com
Corporate Identity Number : L72200HR2001PLC099478
Email : investors@niitmts.com

Notes to the Consolidated Financial Results :-

1 The above results were reviewed and recommended by Audit Committee and approved by the Board of Directors at its meeting held on July 23, 2026.

2 The consolidated financial results have been prepared in accordance with applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 (as amended) and presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations").

3 During the quarter, under the NLSL Employee Stock Option Plans (NLSL ESOP 2023-0 and ESOP 2024), 2,94,004 equity shares were issued, and 9,981,588 options remained outstanding as on June 30, 2026.

4 The Group is engaged in providing Education & Training Services in a single segment. Chief Executive Officer and Chief Financial Officer of the Holding Company are considered as Chief Operating Decision Makers (CODM) who evaluate the performance and allocate resources based on the analysis of performance of the Group as a whole. Its operations are, therefore considered to constitute a single segment in the context of Ind AS 108 – 'Operating Segments'.

5 Exceptional items in consolidated financial results, include the following:

(Rs. in Millions)

Particulars	3 months ended June 30, 2026	Preceding 3 months ended March 31, 2026	Corresponding 3 months ended June 30, 2025	Previous year ended March 31, 2026
	Unaudited (Refer notes 7 and 8)	Audited (Refer note 10)	Unaudited	Audited
Income:				
Remeasurement of Contingent consideration (Refer note 6)	-	(454.53)	-	(752.57)
Expenses :				
Legal, Professional and other costs towards Acquisition (Refer notes 7 and 8)	11.21	76.62	62.81	253.49
Provision for impairment in carrying value of a minority strategic investmemt		91.59		91.59
Statutory impact of New Labour Codes	-	-	-	135.28
Total	**11.21**	**(286.32)**	**62.81**	**(272.21)**

6 On November 4, 2022, NIIT (USA) Inc., USA signed a Membership Interest Purchase Agreement (MIPA) with St. Charles Consulting Group, LLC to acquire 100% membership interest. The total purchase consideration, including working capital adjustments and earnout payouts, was estimated up to USD 66.49 Million based on projected performance. As per the definitive agreements an aggregate amount of USD 44.11 Million was paid till March 31, 2026. The Group reassessed the remaining obligation basis future plans and reversed in previous quarter USD 4.99 Million (Rs. 454.53 Million) [Year ended March 31, 2026 - USD 8.33 Million (Rs. 752.57 Million)] as an exceptional item.

7 During the previous year, NIIT (Ireland) Limited, Inc, a wholly owned subsidiary of NIIT Learning Systems Limited ("NLSL") had acquired a 100% equity stake in MST Investment Holding GmbH and its subsidiaries ("MST Group") on July 09, 2025. The acquisition was executed through a Share Sale and Purchase Agreement ("SSPA") and other definitive agreements ("Transaction Documents"). Accordingly, the results of the current quarter ended June 30, 2026 are not comparable with the corresponding quarter ended June 30, 2025. Acquisition-related expenses for the current quarter amounting to Rs. 4.88 Million (Previous quarter- Rs. 20.08 Million) (Year ended March 31, 2026 - Rs. 146.91 Million) have been disclosed as an exceptional items.

8 During the previous year, NIIT (USA), Inc, a wholly owned subsidiary of NLSL had acquired 100% equity stake in SweetRush Inc. along with its one subsidiary ("SweetRush Group") on January 09, 2026 and executed Stock Purchase Agreement and other definitive agreements. Accordingly, the results of the current quarter ended June 30, 2026 are not comparable with the corresponding quarter ended June 30, 2025 and quarter ended March 31, 2026. Acquisition-related expenses for the current quarter amounting to Rs. 6.33 Million (Previous quarter-Rs. 56.54 Million) (Year ended March 31, 2026 - Rs. 106.58 Million) have been disclosed as an exceptional items.

9 The Board of Directors of NIIT (USA) Inc., USA ("NIIT USA") (a wholly owned subsidiary of NLSL) and Stackroute Learning Inc., USA ("SLI") (a wholly owned subsidiary of NIIT USA) have approved the merger of SLI with and into NIIT USA on July 17, 2026 with immediate effect.

10 The figures of the quarter ended March 31, 2026, are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025, being the date of the end of the third quarter of the financial year which were subjected to limited review.

S.R. Batliboi & Associates LLP * Gurugram

NIIT Learning Systems Limited * Gurugram

By order of the Board
For NIIT Learning Systems Limited

Vijay K Thadani
Vice-Chairman & Managing Director

Place : Gurugram
Date : July 23, 2026

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

67, Institutional Area
Sector 44, Gurugram - 122 003
Haryana, India

Tel: +91 124 681 6000

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
NIIT Learning Systems Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of NIIT Learning Systems Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2026 and year to date from April 01, 2026 to June 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

S.R. Batliboi & Associates LLP Gurugram

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of six subsidiaries, whose unaudited interim financial results include total revenues of Rs.1,998.59 Million, total net profit after tax of Rs.107.02 Million and total comprehensive income of Rs.107.89 Million for the quarter ended June 30, 2026 as considered in the Statement which have been reviewed by their respective independent auditors.

   The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

7. One of the step-down subsidiary (Including three further step-down subsidiaries) is located outside India whose financial results and other financial information have been prepared in accordance with International Financial Reporting Standards ("IFRS"), issued by International Accounting Standards Board ("IASB") and which have been reviewed by other auditor under International Standards on Review Engagement ("ISRE"). The Holding Company's management has converted the financial results of such step-down subsidiaries located outside India from IFRS to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such step-down subsidiaries located outside India is based on the report of other auditor and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

8. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of four subsidiaries, whose interim financial results and other financial information reflect total revenues of Rs.19.44 Million, total net loss after tax of Rs. 0.76 Million and total comprehensive loss of Rs. 0.76 Million for the quarter ended June 30, 2026.

   The unaudited interim financial results and other unaudited financial information of these subsidiaries have not been reviewed by any auditor and have been approved and furnished to us by the Management and our conclusion on the Statement in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

   Our conclusion on the Statement in respect of matters stated in para 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

For S.R. Batliboi & Associates LLP
Chartered Accountants
ICAI Firm registration number: 101049W/E300004

S.R. Batliboi & Associates LLP
Gurugram

per Yogender Seth
Partner
Membership No.: 094524

UDIN: 26094524IUSZGJ5338
Place: Gurugram
Date: July 23, 2026

Annexure-A

List of entities included in the consolidated financial results for the quarter ended June 30, 2026 and year to date from April 01, 2026 to June 30, 2026.

NIIT Learning Systems Limited

Subsidiaries of NIIT Learning Systems Limited

1. NIIT USA Inc., USA
   - 1.1 Stackroute Learning Inc., USA (subsidiary of entity at serial no. 1)
   - 1.2 St. Charles Consulting Group, LLC (subsidiary of entity at serial no. 1)
   - 1.3 Eagle Training Spain, S.L.U. (subsidiary of entity at Serial no. 1)
   - 1.4 NIIT Mexico, S. DE R.L. DE C.V. (subsidiary of entity at serial no. 1 - incorporated on February 23, 2023)
   - 1.5 NIIT Brazil LTDA (subsidiary of entity at serial no. 1 - incorporated on March 23, 2023)
   - 1.6 SweetRush Inc., USA (subsidiary of entity at serial no. 1 w.e.f. January 9, 2026)
     - i) 3-102-812005 Sociedad de Responsabilidad Limitada (subsidiary of entity at serial no. 1.6 w.e.f. January 9, 2026)
2. NIIT Limited, UK
3. NIIT Malaysia Sdn. Bhd., Malaysia
4. NIIT (Ireland) Limited
   - 4.1 NIIT Learning Solutions (Canada) Limited (subsidiary of entity at serial no. 4)
   - 4.2 MST Investment Holding GmbH (subsidiary of entity at serial no. 4 w.e.f. July 9, 2025)
     - (a) MST Holding GmbH (subsidiary of entity at serial no. 4.2 w.e.f. July 9, 2025)
       - i. MST Group GmbH [subsidiary of entity at serial no. 4.2.(a) w.e.f. July 9, 2025]
       - ii. MST UK Ltd. (liquidated and dissolved w.e.f. March 3, 2026) [subsidiary of entity at serial no. 4.2.(a) w.e.f. July 9, 2025]
       - iii. MST Shanghai Co. Ltd. [subsidiary of entity at serial no. 4.2.(a) w.e.f. July 9, 2025]
       - iv. MST South Carolina Inc. (liquidated and dissolved w.e.f. February 12, 2026) [subsidiary of entity at serial no. 4.2.(a) w.e.f. July 9, 2025]
       - v. MST Switzerland GmbH (liquidated and dissolved w.e.f. February 25, 2026) [subsidiary of entity at serial no. 4.2.(a) w.e.f. July 9, 2025]
5. NIIT West Africa Limited

S.R. Batliboi & Associates LLP ★ Gurugram ★

NIIT Learning Systems Limited
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Email : investors@niitmts.com
Statement of Unaudited Financial Results for the quarter ended June 30, 2026

(Rs. in Millions, except per share data)

Standalone Financial Results

	Particulars	3 months ended June 30, 2026	Preceding 3 months ended March 31, 2026	Corresponding 3 months ended June 30, 2025	Previous year ended March 31, 2026
		Unaudited	Audited (Refer note 6)	Unaudited	Audited
	(1)	(2)	(3)	(4)	(5)
1	**Income**				
	a) Revenue from operations	1,385.34	1,238.84	1,311.69	5,319.13
	b) Other income	279.47	177.19	238.44	1,216.90
	Total income	**1,664.81**	**1,416.03**	**1,550.13**	**6,536.03**
2	**Expenses**				
	a) Purchase of stock-in-trade	6.82	3.98	14.40	45.14
	b) Changes in inventories of stock-in-trade	0.15	0.15	0.01	0.37
	c) Employee benefits expense	581.19	581.82	555.91	2,336.14
	d) Professional & technical outsourcing expenses	407.57	369.73	409.03	1,651.36
	e) Finance costs	5.88	6.80	6.84	27.72
	f) Depreciation and amortisation expenses	114.20	110.83	104.06	434.99
	g) Other expenses	172.24	161.31	189.89	657.14
	Total expenses	**1,288.05**	**1,234.62**	**1,280.14**	**5,152.86**
3	**Profit before exceptional items and tax (1-2)**	**376.76**	**181.41**	**269.99**	**1,383.17**
4	Exceptional items (net) (Refer note 5)	-	-	-	(135.28)
5	**Profit before tax (3+4)**	**376.76**	**181.41**	**269.99**	**1,247.89**
6	**Tax expense**				
	-Current tax	83.27	36.04	71.52	239.40
	-Deferred tax charge / (credit)	10.22	9.04	(3.95)	(37.78)
	Total tax expense	**93.49**	**45.08**	**67.57**	**201.62**
7	**Profit after tax (5-6)**	**283.27**	**136.33**	**202.42**	**1,046.27**
8	**Other comprehensive income / (loss)**				
	(i) Items that will not be reclassified subsequently to profit or loss				
	a) Remeasurement of defined benefit obligation	(8.44)	0.37	(3.93)	11.24
	b) Income tax effect	2.12	(0.09)	0.99	(2.83)
		(6.32)	**0.28**	**(2.94)**	**8.41**
	(ii) Items that will be reclassified subsequently to profit or loss				
	a) Fair value changes on cash flow hedges	54.90	(49.04)	(18.46)	(82.66)
	b) Income tax effect	(13.82)	12.35	4.65	20.81
		41.08	**(36.69)**	**(13.81)**	**(61.85)**
	Total (i+ii)	**34.76**	**(36.41)**	**(16.75)**	**(53.44)**
9	**Total comprehensive income (7+8)**	**318.03**	**99.92**	**185.67**	**992.83**
10	**Paid-up equity share capital** (face value of Rs. 2 each, fully paid)	275.63	275.04	272.97	275.04
11	Reserves excluding revaluation reserves				**7,718.21**
12	**Earnings Per Share attributable to shareholders (in Rs.):** (Face value of Rs. 2/-) (Not annualised for the quarter)				
	- Basic	2.06	0.99	1.48	7.64
	- Diluted	2.03	0.97	1.44	7.46

S.R. Batliboi & Associates LLP ★ Gurugram ★

NIIT Learning Systems Limited Gurugram

NIIT Learning Systems Limited
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Email : investors@niitmts.com

Notes to the Standalone Financial Results:-

1 The above results were reviewed and recommended by Audit Committee and approved by the Board of Directors at its meeting held on July 23, 2026.

2 The standalone financial results have been prepared in accordance with applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 (as amended) and presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), ("Listing Regulations').

3 During the quarter, under the NLSL Employee Stock Option Plans (NLSL ESOP 2023-0 and ESOP 2024), 2,94,004 equity shares were issued, and 9,981,588 options remained outstanding as on June 30, 2026.

4 The Company is engaged in providing Education & Training Services in a single segment. Chief Executive Officer and Chief Financial Officer of the Company are considered as Chief Operating Decision Makers (CODM) who evaluate the performance and allocate resources based on the analysis of performance of the Company as a whole. Its operations are, therefore considered to constitute a single segment in the context of Ind AS 108 – 'Operating Segments'.

5 Considering the material and non-recurring nature of the impact of new Labour Codes, the increase in gratuity liability attributable to past service costs amounting to Rs. 135.28 Million has been disclosed under Exceptional Items in the financial results for the year ended March 31, 2026.

6 The figures for the quarter ended March 31, 2026, are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025, being the date of the end of the third quarter of the financial year which were subjected to limited review.

By order of the Board
For NIIT Learning Systems Limited

NIIT Learning Systems Limited
Gurugram

Place: Gurugram
Date : July 23, 2026

Vijay K Thadani
Vice-Chairman & Managing Director

S.R. Batliboi & Associates LLP
Gurugram

67, Institutional Area
Sector 44, Gurugram - 122 003
Haryana, India

Tel: +91 124 681 6000

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
NIIT Learning Systems Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of NIIT Learning Systems Limited (the "Company") for the quarter ended June 30, 2026 and year to date from April 01, 2026 to June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants
ICAI Firm registration number: 101049W/E300004

S.R. Batliboi & Associates LLP ★ Gurugram ★

per Yogender Seth
Partner
Membership No.: 094524

UDIN: 26094524EYRNSR3573
Place: Gurugram
Date: July 23, 2026