

Date: - 26th October, 2026

To,
BSE Limited
The Corporate Relations Department
P. J. Towers, Dalal Street
Fort, Mumbai- 400001

ISIN: INE1TFS01019
BSE Scrip Code: 544735

Subject: Outcome of Meeting of Board of Directors held on October 26, 2026.

Pursuant to the provisions of Regulation 30 and 33 and other applicable provision of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors (the "Board") of the Company at its Meeting held today, i.e., October 26, 2026, considered and inter alia approved the following:

1) Financial Results:

- i) Basis the recommendation of the Audit Committee, approved the Unaudited Financial Results of the Company for the half year ended September 30, 2026, pursuant to Regulation 33 of SEBI LODR Regulations; and
- ii) Take on record the unmodified Limited Review Reports submitted by M/s. LN Nangalya & Co., Chartered Accountants (Statutory Auditors).

A copy of the aforesaid unaudited financial results along with the Limited Review Report thereon for the quarter ended September 30, 2026, is enclosed herewith.

2) Appointment of M/s Mohit Singla & Associates, Company Secretaries (CP. No. 20947) as the Secretarial Auditor of the Company for the Financial Year 2026-27.

The meeting commenced at 04:00 P.M. and concluded at 5 P.M.

This intimation will also be uploaded on the Company's website and extract of the aforesaid results would be submitted in accordance with the SEBI Listing Regulations.



You are requested to take note of the same.

For NOVUS LOYALTY LIMITED
(Formerly known as Novus Loyalty Private Limited)

Aditi Pardal Digitally signed by Aditi Pardal
Date: 2026.10.26 17:11:57
+05'30'

Name: Aditi Pardal
Designation: Company Secretary & Compliance Officer
Mem. No.: 33216

novus
Loyalty

Annexure A- Brief profile of Secretarial Auditor

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 is as under:

S. No.	Particulars	Details
1.	Reason for Change	Appointment of M/s. Mohit Singla & Associates as Secretarial Auditor of the Company for the financial year 2026-27
2.	Date of Appointment /cessation and term of appointment	Appointed as Secretarial Auditors of the Company for the Financial Year 2026-27
3.	Brief Profile (in case of appointment)	M/s. Mohit Singla & Associates is a firm of Practicing Company Secretaries ("the Firm") registered with the Institute of Company Secretaries of India and has extensive experience in handling secretarial audit of various listed entities. The Core team consists of Qualified Company Secretaries and the Firm provides the professional services in the field of corporate laws, FEMA, commercial laws, contract laws and labour laws. The firm is peer reviewed in terms of the peer review guidelines issued by the ICSI.
4.	Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable

Novus Loyalty Limited (Formerly known as Novus Loyalty Pvt. Ltd.)

CIN No: U72900HR2011PLC127344 | GST No 06AAECC4455C1Z1

727, Udyog Vihar, Phase 5, Gurugram, Haryana 122016

Tel: 91-124-4382002. Email: communication@novus-loyalty.com | Web: <https://www.novus-loyalty.com/>

L N Nangalya & Co
(Chartered Accountants)

D-66, Vivek Vihar, Phase-I
Delhi - 110095,
Email: calngoel@gmail.com



Independent Auditors' Review Report on the Unaudited Financial Results of Novus Loyalty Limited for the half year ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,

The Board of Directors of Novus Loyalty Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Novus Loyalty Limited ("the Company") for the half year ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors/Audit Committee, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS - 34), as prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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





LN Nangalya & Co
(Chartered Accountants)

D-66, Vivek Vihar, Phase-I
Delhi - 110095,
Email: calngoel@gmail.com

Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
LN Nangalya & Co.
(Chartered Accountants)
FRN: 0151414N

CA Laxmi Narain
(Partner)
Membership number: 094994



Place: New Delhi

Date: 26-10-2026

UDIN: 26094994ARVNSP9214

NOVUS LOYALTY LIMITED

(Formerly Known As Novus Loyalty Private Limited)

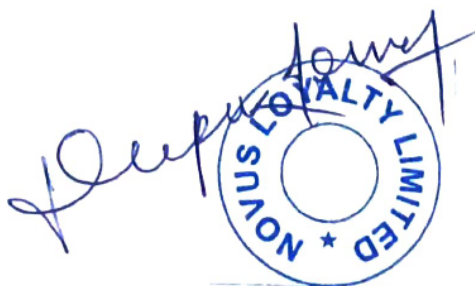
CIN NO: U72900HR2011PTC127344

Statement of unaudited Financial Results for the half year ended on September 30, 2026

Unaudited Balance Sheet As at September 30, 2026

(Figures in Lakhs)

Particulars	As at 30th Sept. 2026	As at 31st March 2026
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	365.29	49.94
Deferred tax assets (net)		
Other non-current assets		
Current assets		
Current Investment	0.10	0.10
Inventories	798.41	349.01
Financial Assets		
Trade receivables	279.98	187.27
Cash and cash equivalents	5,403.51	6,162.38
Other current assets	750.20	488.03
Total Assets	7,597.49	7,236.74
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,555.02	1,555.02
Other Equity	5,322.01	4,596.72
Liabilities		
Non-current liabilities		
Other non-current liabilities		
Deferred Tax Liabilities (Net)	44.34	40.54
Long-term Provisions	35.96	36.74
Current liabilities		
Financial Liabilities		
(i) Borrowings		
(ii) Trade Payables	84.19	17.69
Other current liabilities	296.62	684.35
Provisions	259.34	305.68
Total Equity and Liabilities	7,597.49	7,236.74



Statement of unaudited Financial Results for the half year ended on September 30, 2026
Statement of Profit and loss for the period 01.04.2026 to 30.09.2026

(Figures in Lakhs)

Particulars		For The Half Year Ended		For The Year Ended
		30.09.2026	30.09.2025	31.03.2026
I	Income			
	Revenue from operations	9,789.96	7,140.87	12,741.95
II	Other Income	95.60	2.19	30.77
III	Total revenue	9,885.56	7,143.06	12,772.72
IV	Expenses			
	(a) Change in Stock	-449.40	-156.74	-256.10
	(b) Direct Expenses	7,539.94	5,119.00	9,352.00
	(b) Employee benefits expenses	269.79	207.11	430.41
	(c) Finance costs	10.99	3.35	5.33
	(d) Depreciation and amortisation expense	8.89	13.83	27.57
	(e) Other expenses	1,489.99	1,192.22	1,982.57
	Total expenses	8,870.20	6,378.77	11,541.78
V	Profit / (Loss) before tax and exceptional and extraordinary items	1,015.36	764.29	1,230.94
VI	Less: Exceptional items and Extraordinary items	-	-	-
VII	Profit before tax	1,015.36	764.29	1,230.94
VIII	Tax Expenses			
	(a) Current tax	255.00	191.82	301.33
	(b) Deferred Tax	3.80	0.56	1.14
IX	Profit (Loss) for the period	756.56	571.92	928.46
X	Paid up Share Capital (Face Value of Rs. 10 each)	1,555.02	1,225.02	1,555.02
XI	Earnings per equity share (face value of Rs 10/- each):			
	(a) Basic			
	(i) Continuing operations	4.87	4.92	7.54
	(b) Diluted			
	(i) Continuing operations	4.87	4.92	7.54



NOVUS LOYALTY LIMITED
(Formerly Known As Novus Loyalty Private Limited)

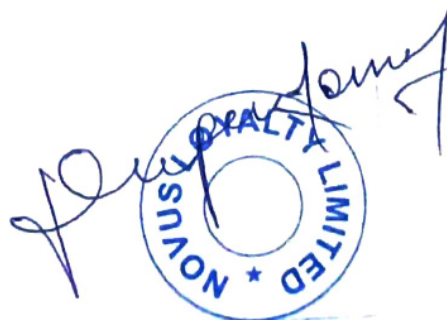
CIN NO: U72900HR2011PTC127344

Statement of unaudited Financial Results for the half year ended on September 30, 2026

Cash Flow Statement for the Period Ended 30th September, 2026

(Figures in Lakhs)

Particulars	Period Ended 30.09.2026		Period Ended 31.03.2026	
	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)
Cash flows from operating activities				
Net profit before taxation, and extraordinary item	1,015.36		1,230.94	
Adjustments for:				
(a) Interest Paid	10.99		0.63	
(b) Interest Recd	-95.60		(23.24)	
(c) Depreciation	8.89		27.57	
	939.64		1,235.90	
Operating profit before working capital changes	939.64		1,235.90	
Working Capital changes				
(a) Increase in Inventory	-449.40		(256.10)	
(b) Increase in Trade Recievables	-92.71		(73.37)	
(c) Decrease in Short-term Loans & Advances	-		546.80	
(d) Increase in Other Current Assets	-262.17		(5.24)	
(e) Increase in Trade Payable	66.49		66.49	
(f) Decrease in Other current Liabilities	-387.73		630.87	
(h) Decrease in Provisions	-74.58		(4.71)	
	(260.44)		904.75	
Cash generated from operations	(258.80)		(145.90)	
Less: Income Tax Paid			758.85	
Less: Extraordinary Items	(519.24)		1,994.75	
Net cash from operating activities		(519.24)		1,994.75
Cash flows from investing activities				
(a) Increase in fixed assets	(324.23)		(1.68)	
(b) Interest Received	95.60		23.24	
(c) Increase in investment	(228.64)		21.56	
Net cash from investing activities		(228.64)		21.56
Cash flows from financing activities				
(a) Interest Paid	-10.99		(0.63)	
(b) Issue of Share Capital	-		330.00	
(c) Securities Premium	-		3,656.54	
	-10.99		3,985.91	
Net cash from financing activities		-10.99		3,985.91
Net Increase in cash and cash equivalents		(758.88)		6,002.22
Cash and cash equivalents at beginning of period (see Note 1)		6,162.38		160.16
Cash and cash equivalents at end of period (see Note 1)		5,403.51		6,162.38



Notes to Financial Results:

- 1) The financial results, reviewed and recommended by the Audit Committee, were approved by the Board of Directors at its meeting held on October 26, 2026. The limited review of financial results has been carried out by the Statutory Auditors of the Company and they have issued an unmodified report thereon.
- 2) Financial results for all the periods presented have been prepared in accordance with recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time and other generally accepted accounting practices and principles.
- 3) The operations of the Company are in to one segment. Therefore, there is one reportable segment in accordance with Ind AS-108 "Operating Segments".
- 4) Company has no Subsidiary/ Joint venture Company as on September 30, 2026.

As per our Limited Review Report of even date attached

For L N NANGALYA & CO
Chartered Accountants
FRN: 015141N


CA LAXMI NARAIN
Partner
M. No. 094994

Place : Delhi
Date : 26.10.2026



For and on Behalf of Board
Novus Loyalty Limited
(Formerly Known as Novus Loyalty Private Limited)


Deepak Tomar
DIN NO 02484965
(Director)


Sweta Singh
DIN NO- 03555699
(Director)