Noida Toll Bridge Co. Ltd.

August 3, 2026

The General Manager
Corporate Relations Department
Bombay Stock Exchange Limited
1st Floor, New Trading Ring Rotunda Building,
P J Towers Dalal Street, Fort
Mumbai – 400 001

The Manager
Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor
Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (E)
Mumbai – 400 051

BSE Scrip Code: 532481

NSE Scrip Code: NOIDATOLL

Sub: Outcome of the Board Meeting held on August 3, 2026

Dear Sir/Madam,

Pursuant to the Regulation 33 and other applicable provisions of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, ("Listing Regulation") this is to inform you that the Board of Directors of Noida Toll Bridge Company Limited ("the Company) at their Meeting held today i.e. August 3, 2026 has inter alia approved the following:

1. Standalone and Consolidated Un-audited Financial Results of the Company with Limited Review Report thereon for the Quarter and three months ended June 30, 2026.

2. Notice of 30th Annual General Meeting, Directors Report along with all the necessary Annexures thereof, Corporate Governance Report and Management Discussion & Analysis for the Financial Year 2025-26.

3. Appointment of M/s Kumar Wadhwa & Company, Practicing Company Secretaries as the Scrutinizer for conducting the e-voting process for the 30th Annual General Meeting.

4. Based on the recommendation of Nomination & Remuneration Committee the Board of Directors in its meeting held on today i.e. August 3, 2026 has approved the appointment of Mr. Balvinder Singh (DIN 03372237) as an Independent Director with immediate effect for a term of 5 years from the date of appointment subject to the approval of the Shareholders.

5. Based on the recommendation of the Audit Committee the Board of Directors in its meeting held on today i.e. August 3, 2026 as approved the rectification of fee of Statutory Auditor subject to the approval of the Shareholders.

Details as required under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/CMD/4/2015 dated September 9, 2015 and SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 are attached as **Annexure A**.

The Meeting of the Board of Directors commenced at 2:15 p.m. and concluded at 3:40 p.m.

A copy of the above is being uploaded on the website of BSE / NSE and the Company's website at www.ntbcl.com.

Further, the Trading Window for share dealings by Directors/Insiders of Noida Toll Bridge Company Limited will be opened on Thursday, August 6, 2026, 48 hours after the publication of Un-audited Financial Results for the quarter and three months ended June 30, 2026. Intimation for the same has been sent to all concerned.

This is for your information and record.

Thanking You
For **Noida Toll Bridge Company Limited**

Gagan Singhal
Digitally signed by Gagan Singhal
Date: 2026.08.03 15:50:56 +05'30'

Gagan Singhal
Company Secretary & Compliance Officer
FCS: 7525

Encl: as above

Annexure A

Details as required under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/CMD/4/2015 dated September 9, 2015 and SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023:

1.	Name	**Mr. Balvinder Singh**
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. Balvinder Singh (DIN 03372237) as an Independent Director with immediate effect for a term of 5 years from the date of appointment subject to the approval of the Shareholders.
3.	Date of appointment/cessation (as applicable)	w.e.f. August 3, 2026
4.	Term of appointment/ reappointment	For 5 years from the date of appointment subject to the approval of the Shareholders.
5.	Brief profile (in case of appointment)	**As per Annexure - B**
6.	Disclosure of relationships between directors (in case of appointment of a director)	NIL
7.	Information as required pursuant to BSE Circular ref. no. LIST/ COMP/ 14/ 2018-19 and NSE ref. no. NSE/ CML/ 2018/ 02, dated June 20, 2018.	Mr. Balvinder Singh is not debarred from holding the office of Director by virtue of any SEBI Order or any other such Authority

Annexure B

Brief Profile of appointing Director

Mr. Balvinder Singh
(DIN 03372237)

Mr. Balvinder Singh is a 1981 batch officer of Indian Audit and Account Service. He retired as Member (Technical) NCLAT with Tenure of 5 years as a Founder Member. Company Law and Insolvency law appeals were decided as Member of Bench.

Previously, he retired as Deputy Comptroller and Auditor General (Dy. CAG). As Dy. CAG he looked after Audit of Revenues of Union Government.

Mr. Balvinder Singh did MBA (1978) from Punjabi University Patiala. Subsequently obtained Masters in National Development & Project Planning (University of Bradford, UK) and Masters of Laws (Kurukshetra University, Haryana).

He has Total experience of 43 years including 5 years as Finance and Audit Advisor in Ministry of Oil and Gas, Government of Oman. He was Primarily dealing were with Private Producers of Oil and Gas and was on Audit Committee's where Government has Major stakes. He was appreciated for Professional contribution resulting in Cost Saving for the Government.

N. M. RAIJI & CO.
Chartered Accountants
Universal Insurance Building,
Pherozeshah Mehta Road,
Mumbai - 400 001. INDIA
Telephone : 91 (22) 2082 8646
E-mail : nmr.ho@nmraiji.com

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of Noida Toll Bridge Company Limited, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors
Noida Toll Bridge Company Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Noida Toll Bridge Company Limited (the "Company"), for the quarter ended June 30, 2026, together with the relevant notes thereon (the "Statement"), 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. This Statement, which is the responsibility of the Company's Management and which has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the "Act"), 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. 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 specified under section 143(10) of the Companies Act, 2013, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted, as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Act, 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.

N. M. RAIJI & CO. ★ MUMBAI ★ CHARTERED ACCOUNTANTS

5. **Emphasis of Matter**

We draw your attention to Note 4 to the Statement, which relates to the Order dated March 12, 2020, of the Hon'ble NCLAT, confirming October 15, 2018, as the cut-off date for initiation of resolution process for IL&FS and its group companies. The said Order provides moratorium against actions by creditors against IL&FS and its group companies, including the Company. Consequently, the Company has not made a provision for interest on loans, taken from ICICI Bank Limited and IL&FS Transportation Networks Limited (ITNL), aggregating Rs. 300.14 lakhs for the quarter ended June 30, 2026, and Rs. 8,527.92 lakhs upto June 30, 2026.

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

For N. M. Raiji & Co.
Chartered Accountants
Firm Registration No.: 108296W

Gnpradhan

N. M. RAIJI & CO. MUMBAI CHARTERED ACCOUNTANTS

Gautam Pradhan
Partner
Membership No.: 131850
UDIN: 26131850ZLTDUV7559

Place: NOIDA
Date: August 3, 2026

N. M. RAIJI & CO.
Chartered Accountants
Universal Insurance Building,
Pherozeshah Mehta Road,
Mumbai - 400 001. INDIA
Telephone : 91 (22) 2082 8646
E-mail : nmr.ho@nmraiji.com

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of Noida Toll Bridge Company Limited, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors
Noida Toll Bridge Company Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Noida Toll Bridge Company Limited (the "Holding Company"), and its subsidiary – ITNL Toll Management Services Limited (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended June 30, 2026, together with the relevant notes thereon (the "Statement"), 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. This Statement, which is the responsibility of the Holding Company's Management and which has been approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the "Act") 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. 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 specified under section 143(10) of the Companies Act, 2013, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
   (a) Holding Company; and
   (b) Subsidiary Company

N. M. RAIJI & CO. ★ CHARTERED ACCOUNTANTS ★ MUMBAI

5. Based on our review conducted and procedures performed, as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Act, 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.

6. **Emphasis of Matter**

We draw your attention to Note 4 to the Statement, which relates to the Order dated March 12, 2020, of the Hon'ble NCLAT, confirming October 15, 2018, as the cut-off date for initiation of resolution process for IL&FS and its group companies. The said Order provides moratorium against actions by creditors against IL&FS and its group companies, including the Holding Company. Consequently, the Holding Company has not made a provision for interest on loans, taken from ICICI Bank Limited and IL&FS Transportation Networks Limited (ITNL), aggregating Rs. 300.14 lakhs for the quarter ended June 30, 2026, and Rs.8,527.92 lakhs upto June 30, 2026.

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

7. **Other Matter**

We did not review the financial results of the subsidiary company included in the Statement, whose financial results for the quarter ended June 30, 2026, reflect total revenue of Rs. 74.98 lakhs, total profit of Rs. 6.86 lakhs and total comprehensive income of Rs. 7.02 lakhs, as considered in the Unaudited Consolidated Financial Results. These financial results have been reviewed by another auditor, whose report has been furnished to us by the Management and our conclusion on the Unaudited Consolidated Financial Results, in so far it relates to the amounts and disclosures included in respect of the subsidiary company, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

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

For N. M. Raiji & Co.
Chartered Accountants
Firm Registration No.:108296W

Gmpradhan

Gautam Pradhan
Partner
Membership No.: 131850
UDIN: 26131850TMWFRH1511

N. M. RAIJI & CO. ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Place: NOIDA
Date: August 3, 2026

DND FLYWAY

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Noida Toll Bridge Co. Ltd.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. in Lakhs)

Sl. No.	Particulars	Standalone				Consolidated			
		Quarter Ended			Year Ended	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026	30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I	Income								
	Revenue from Operations	1,138.45	1,123.60	1052.02	4,287.02	1,138.45	1,123.60	1,052.02	4,287.02
	Other Income	142.42	147.27	55.99	1,586.42	142.85	148.11	56.52	1,596.70
	Total Income	**1,280.87**	**1,270.87**	**1,108.01**	**5,873.44**	**1,281.30**	**1,271.71**	**1,108.54**	**5,883.72**
II	**Expenses**								
	Operating Expenses	579.19	669.54	581.03	2,464.34	551.98	656.25	566.64	2,385.40
	Employee Benefits Expense	13.60	13.16	11.45	53.82	23.03	23.11	21.76	96.05
	Finance Costs	0.06	0.14	-	0.14	0.07	0.15	0.01	0.17
	Depreciation and Amortization Expense	18.10	20.95	15.79	73.10	18.39	21.16	15.97	73.89
	Other Expenses	144.05	176.80	83.09	567.94	152.71	188.06	90.27	600.99
	Total Expenses	**755.00**	**880.59**	**691.36**	**3,159.34**	**746.18**	**888.73**	**694.65**	**3,156.50**
III	**Profit / (Loss) for the period / year before Exceptional Items and Tax**	**525.87**	**390.28**	**416.65**	**2,714.10**	**535.12**	**382.98**	**413.89**	**2,727.22**
IV	**Exceptional Items**	-	-	-	-	-	-	-	-
V	**Profit / (Loss) for the period / year before Tax**	**525.87**	**390.28**	**416.65**	**2,714.10**	**535.12**	**382.98**	**413.89**	**2,727.22**
VI	Tax Expense:								
	(1) Current Tax	-	-	-	-	2.20	(1.91)	-	3.10
	(2) Adjustment for current tax for earlier years	-	-	-	-	-	(0.24)	-	-
	(3) Deferred Tax	-	-	-	-	0.19	0.32	(0.02)	0.32
	Total Tax Expenses	-	-	-	-	**2.39**	**(1.83)**	**(0.02)**	**3.42**
VII	**Net Profit / (Loss) from Continuing Operations**	**525.87**	**390.28**	**416.65**	**2,714.10**	**532.73**	**384.81**	**413.91**	**2,723.80**
	Net Profit / (Loss) attributable to:								
	Shareholders of the Company	525.87	390.28	416.65	2,714.10	529.37	387.50	415.25	2,719.06
	Non-Controlling Interest	-	-	-	-	3.36	(2.69)	(1.34)	4.74
VIII	**Other Comprehensive Income**								
	Actuarial gain/(loss) in respect of defined benefit plan	0.04	(0.49)	0.50	0.16	0.20	(0.45)	0.23	0.79
	Total Other Comprehensive Income	**0.04**	**(0.49)**	**0.50**	**0.16**	**0.20**	**(0.45)**	**0.23**	**0.79**
	Total Other Comprehensive Income attributable to:								
	Shareholders of the Company	0.04	(0.49)	0.50	0.16	0.12	(0.47)	0.36	0.48
	Non-Controlling Interest	-	-	-	-	0.08	0.02	(0.13)	0.31
IX	**Total Comprehensive Income for the period / year**	**525.91**	**389.79**	**417.15**	**2,714.26**	**532.93**	**384.36**	**414.14**	**2,724.59**
	Total Comprehensive Income attributable to:								
	Shareholders of the Company	525.91	389.79	417.15	2,714.26	529.49	387.03	415.61	2,719.54
	Non-Controlling Interest	-	-	-	-	3.44	(2.67)	(1.47)	5.05
X	Paid-up equity share capital (Face Value Rs. 10)	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50	18,619.50
	Earning Per Share (Rs.)								
	Basic	0.28	0.21	0.22	1.46	0.29	0.21	0.22	1.46
	Diluted	0.28	0.21	0.22	1.46	0.29	0.21	0.22	1.46

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N. M. RAIJI & CO. MUMBAI CHARTERED ACCOUNTANTS

Noida Toll Bridge Co. Ltd.

Notes to Financial Results

1 The above results have been subjected to a limited review by the statutory auditors of the Company, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 3, 2026.

2 The Hon'ble High Court of Allahabad, vide its Judgement dated October 26, 2016, on a Public Interest Litigation filed in 2012 (challenging the validity of the Concession Agreement and seeking the Concession Agreement to be quashed) had directed the Company to stop collecting the user fee, holding the two specific provisions relating to levy and collection of fee to be inoperative, but had refused to quash the Concession Agreement. Consequently, collection of user fee from the users of the NOIDA bridge was suspended from October 26, 2016 and against which the Company had filed a Special Leave Petition (SLP) before the Hon'ble Supreme Court of India.

After several hearings on the matter, the Hon'ble Supreme Court vide its judgment dated December 20, 2024, dismissed the SLP filed by the Company by upholding the judgment passed by the Hon'ble Allahabad High Court. In view of the aforesaid judgment of the Hon'ble Supreme Court, the Company, as a prudential accounting and reporting measure, impaired the intangible asset with net written down value of Rs 23,249.70 lakhs as at December 20, 2024, which it had originally created in the books by virtue of the right conferred on the Company under the Concession Agreement, to collect user fee from the users of the NOIDA bridge.

Subsequently, The Company, filed a review petition, on January 19, 2025, against the aforesaid judgment of the Hon'ble Supreme Court. The said Review petition has also been dismissed vide proceeding dated May 9, 2025. However, the Company continues to closely monitor all further developments regarding the matter and shall take appropriate action, including reviewing the aforesaid impairment, depending on the course of future events.

The Company also continues to fulfil its obligations as per the Concession Agreement, including maintenance of Project Assets.

3 During December 2019, the Company had received the assessment order from Income Tax Department u/s 143(3) of the Income Tax Act, 1961, for the Assessment Year 2016-17 and 2017-18, wherein a demand of Rs. 357 crores and Rs. 383.48 crores respectively was raised, based on the historical dispute with the Tax Department, which was primarily on account of addition of arrears of designated returns to be recovered in future, valuation of land and other recoveries. The CIT(A) has vide orders dated July 3 & July 4, 2025, allowed the appeal of the Company for both the assessment years and orders giving effect thereto have been passed by the Assessing Officer on September 11, 2025. However, the additions made on account of certain other matters pertaining to taxability of lease rental income as business income has been upheld by the CIT(A). The additions have a tax effect of Rs. 23.71 lakhs each for AY 2016-17 and AY 2017-18 respectively. The Company has filed an appeal against the said Orders with the ITAT. Further, the Company has received penalty orders u/s 271(1)(c) of the Income Tax Act, 1961, for the Assessment Year 2016-17 and 2017-18, whereby penalty of Rs 23.71 lakhs and Rs 11.85 lakhs respectively has been imposed on the Company against which the Company has filed an appeal before the CIT(A) on April 24, 2026.

The Company has received Orders of the CIT(A) for Assessment Years 2012-13, 2013-14 and 2014-15, wherein the addition made on account of treatment of lease rental income as business income has been upheld by the CIT(A) with a tax effect of Rs.21.46 lakhs, Rs 23.75 lakhs and Rs 22.42 lakhs respectively. The Company has filed an appeal against the said Orders with the ITAT.

Further, the Company has, on June 24, 2026, received orders u/s 271D and 271E of the Income Tax Act, 1961, on account of contravention of the provisions of section 269SS and 269T of the said Act, by which a penalty of Rs 4.85 lakhs u/s 271D and penalty of Rs. 354.77 lakhs u/s 271E of the said Act has been imposed on the Company. The Company has filed an appeal with the CIT(A) against both these penalty orders on July 21, 2026

4 In terms of an affidavit filed by the Ministry of Corporate Affairs with the Hon'ble National Company Law Appellate Tribunal (NCLAT) on May 21, 2019, the cut-off date of October 15, 2018 ("Cut-off date") was proposed. The Hon'ble NCLAT vide its Order dated March 12, 2020, has approved the revised Resolution Framework submitted by the New Board along with its amendments. In the said Order, Hon'ble NCLAT has also approved October 15, 2018 as the 'Cut Off' date for initiation of resolution process for IL&FS and its group companies, including the Company. Accordingly, the Company has not provided for any interest on all its loans and borrowings with effect from October 15, 2018 ("Cut-off date").

5 The Company has in September 2025, received a demand notice from NOIDA, directing the Company to pay an amount of Rs. 100 crore (approx) towards arrears of outdoor advertising. The matter has been contested by the Company before the Hon'ble Delhi High Court. The matter was heard by the Delhi High Court, subsequent to which, it issued a notice to NOIDA, restraining it from taking any coercive action against the Company. On the subsequent dates of hearing viz January 16, 2026 & April 27, 2026 since Noida did not file it's response, the Hon'ble Delhi High Court gave additional time to NOIDA to file the same and a further time of two weeks to the Company, from the date of reply by NOIDA, to file its rejoinder. The next date of the hearing was July 28, 2026 on which date the Hon'ble Delhi High Court has asked the matter to be listed on October 14, 2026.

6 In terms of the License Agreement dated August 23, 2018 and November 1, 2018 and addendum thereto dated July 1, 2019, entered into with the erstwhile Licensee, the Company has terminated the said Contract as per the provisions thereof. The erstwhile Licensee has initiated an Arbitration proceeding against the Company. The matter is currently pending.

Noida Toll Bridge Co. Ltd.

M. RAIJI & CO. MUMBAI CHARTERED ACCOUNTANTS

The Company also challenged the order of the Arbitrator dated March 3, 2023, requiring the Company to submit a fixed deposit of Rs. 5 crores with the Arbitrator till the final disposal of the matter, in the Hon'ble HC of Delhi and has been able to obtain a stay on the said order of the Arbitrator on April 12, 2023. Subsequently, the matter was heard on August 9, 2023, October 16, 2023, and November 28, 2023. On November 28, 2023, the Hon'ble HC of Delhi allowed the Appeal of the Company and set aside the impugned Order dated March 3, 2023, of the Arbitrator, to the extent it directed the Company to make a deposit of Rs. 5 Crores.

The erstwhile Licensee filed an SLP on February 26, 2024 before the Hon'ble Supreme Court against the order dated November 28, 2023, passed by the Hon'ble HC of Delhi in favour of the Company. On April 8, 2024, the Hon'ble Supreme Court declined to interfere with the impugned order of the Hon'ble HC of Delhi and accordingly the SLP filed by erstwhile Licensee was dismissed. The Process of filling Evidence Affidavit is under progress.

7 The Company has been set up to develop, establish, construct, operate and maintain a project relating to the construction of the Delhi NOIDA toll bridge under the 'Build-Own-Operate-Transfer' basis, which in terms of Ind AS 108 on 'Operating Segments', constitutes a single operating and reporting segment.

8 The Government of India has implemented four new Labour Codes (the "Codes'), including the Code on Wages, 2019, effective November 21, 2025. The Company had carried out a preliminary actuarial assessment of the possible financial implications of the Codes on its financial statements including on employee benefits and related costs and basis that the management was of the view that the impact of the Codes on the Company's financial statements for the year ended March 31, 2026, was not material. Based on the management's assessment, the impact of the Codes on the Company's employee benefits and related costs as at June 30, 2026 is also not material and accordingly, no adjustment has been recognised in the financial statements for the current quarter. The Company continues to monitor the finalisation of Central/State Rules and clarifications from the Government on other aspects of the Codes, and would provide appropriate accounting effect, if applicable, on the basis of such developments as needed.

9 The Company undertakes periodic road overlay work as part of normal maintenance under the concession arrangement. The management is of the opinion that the provision for overlay in the books as at June 30, 2026, is adequate taking into consideration the future projected expenditure and contractual arrangements.Consequently, no provision for overlay has been made for the quarter ended June 30, 2026 and the same shall be evaluated and adjusted at each subsequent reporting date as further evidence becomes available.

10 The figures for the quarters ended March 31, 2026 and March 31, 2025, are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year, which figures were subjected to a limited review by the statutory auditors.

11 Previous period/ year figures have been regrouped / reclassified wherever necessary.

As per our separate report of even date attached

For N. M. Raiji & Co
Chartered Accountants
Firm Registration No.:108296W

Gpradhan

Gautam Pradhan
Partner
Membership No.: 131850

Place: Noida
Date: August 3, 2026

N. M. RAIJI & CO. ★ CHARTERED ACCOUNTANTS ★ MUMBAI

For and on behalf of the Board of Directors

Kumar

Dheeraj Kumar
CEO & Executive Director
DIN No.: 07046151

Place: Noida
Date: August 3, 2026

Amit Agrawal
Chief Financial Officer

Noida Toll Bridge Co. Ltd.