



## INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS

To the Board of Directors of Transcorp International Limited

### Opinion

We have audited the accompanying statement of standalone annual financial results of Transcorp International Limited (hereinafter referred to as the "Company") for the quarter and year ended 31 March 2026, attached herewith, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March 2026.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results for the quarter and year ended 31<sup>st</sup> March, 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 on the standalone annual financial results.

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

These standalone quarterly and annual financial results have been prepared on the basis of the standalone financial statements

The Company's Management and the 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 Indian Accounting Standard 34, "Interim financial Reporting" 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 of 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 but not for the purpose of expressing an opinion on the effectiveness of such controls. 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 financial statements on whether the company has adequate internal financial controls with reference to 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 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 appropriateness of this assumption. If we conclude that a



material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual 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.

– 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 statements that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements 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 statements.

We communicate with those charged with governance 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(s)

a. These standalone financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the LODR Regulations. Our opinion on the Audit of the Standalone Financial Results for the year ended 31 st March, 2026 is not modified in respect of this matter.

For ANAND JAIN & CO.  
Chartered Accountants  
Firm's Registration No: 001857C



[ANAND PRAKASH JAIN]  
Proprietor  
Membership No: 071045



Place: Jaipur  
Dated: 21<sup>st</sup> May 2026  
UDIN 2651045SRXGXT4269



Particulars		Note No.	As at 31st March 2026	As at 31st March 2025
<b>ASSETS</b>				
1)	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment	2	1,666.65	1,511.36
	(b) Right of use Assets	3	20.60	29.43
	(c) Investment Property	4	1,119.76	1,121.86
	(d) Other Intangible assets	5	10.11	22.29
	(e) Intangible assets Under Development		-	-
	(f) Investment in subsidiaries	6	3,728.95	3,728.95
	(g) Financial Assets			
	(i) Investments	7	26.48	26.39
	(ii) Trade receivables		-	-
	(ii) Loans	7(a)	1.19	2.15
	(iii) Others	8	64.58	33.67
	(h) Other non current assets	9	34.56	120.13
	(i) Deferred tax Assets (Net)	20	54.00	274.97
	Total		<b>6,726.87</b>	<b>6,871.21</b>
2)	<b>Current assets</b>			
	(a) Inventories	10	220.66	375.77
	(b) Financial Assets			
	(i) Trade Receivable	11	720.74	557.00
	(ii) Cash and cash equivalents	12	432.18	524.48
	(iii) Bank balances other than (ii) above	12(i)	5,818.62	5,307.06
	(iv) Loans	13	2.62	2.77
	(v) Others	14	69.93	160.61
	(c) Current Tax Assets (Net)	15	948.94	574.07
	(d) Other current assets	16	519.55	399.65
	Total		<b>8,733.24</b>	<b>7,901.39</b>
	<b>Total Assets</b>		<b>15,460.11</b>	<b>14,772.60</b>
<b>EQUITY AND LIABILITIES</b>				
1)	<b>Equity</b>			
	(a) Equity Share capital	17	639.07	638.57
	(b) Other Equity	18	5,172.73	4,645.47
2)	<b>LIABILITIES</b>			
	<b>Non-current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	19	36.44	5.27
	(ii) Lease Liability	19(i)	0.73	13.43
	(b) Deferred tax liabilities (Net)	20	-	-
	(c) Provisions	21	27.25	-
3)	<b>Current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	22	1,331.32	2,069.84
	(ii) Lease Liabilities	22(i)	21.55	20.61
	(iii) Trade payables	23		
	- Total outstanding dues of micro enterprises and small enterprises		8.21	40.40
	- Total outstanding dues of creditors other than micro enterprises and small enterprises		843.79	1,326.75
	(iv) Other financial liabilities	24	7,194.97	5,761.12
	(b) Other current liabilities	25	157.35	229.31
	(c) Provisions	26	26.68	21.83
	(c) Current Tax Liabilities (Net)	25(i)	-	-
	<b>Total Equity and Liabilities</b>		<b>15,460.11</b>	<b>14,772.60</b>

Signed for the purpose of identification

For ANAND JAIN & CO.  
CHARTERED ACCOUNTANTS  
FRN: 001857C

Anand Prakash Jain  
Proprietor  
M.No.: 071045  
UDIN :- 26071045SR26XT4269  
Place: Jaipur  
Date: 21.05.2026



For and on behalf of the board of directors of  
Transcorp International Limited

Rajesh Garg  
DIN: 11027200  
Executive Director cum Chief Financial Officer

# TRANSCORP INTERNATIONAL LIMITED

Regd. Office:- Plot No. 3, HAF Pocket, Sec. 18A, Dwarka, Phase-II, New Delhi-110075  
 CIN: L51909DL1994PLC235697, Web-site: www.transcorpint.com, Phone: 91-11-30418901-05,  
 Fax: 91-11-30418906, e-mail: grievance@transcorpint.com  
 Statement of Standalone Financial Results for the quarter and Year ended on 31st March 2026

(Rs. in Lakhs)

PARTICULARS	Quarter Ended 31st March 2026	Quarter Ended 31st Dec 2025	Quarter Ended 31st March 2025	Year Ended 31st March 2026	Year ended 31st March 2025
	Audited	Reviewed	Audited	Audited	Audited
<b>I Revenue</b>					
Revenue from operations	19,465.87	21,016.57	25,097.34	88,088.82	1,42,529.50
Other income	59.83	66.80	97.83	237.31	696.26
<b>Total Revenue (I)</b>	<b>19,525.70</b>	<b>21,083.38</b>	<b>25,195.16</b>	<b>88,326.13</b>	<b>1,43,225.75</b>
<b>II Expenses</b>					
Purchase	17,443.04	19,543.48	23,638.94	81,731.35	1,36,945.40
(Increase)/Decrease in Inventories	179.63	(86.99)	45.23	155.11	(53.93)
Employee benefits expense	562.74	474.76	457.57	1,912.69	1,890.06
Finance costs	29.86	38.91	53.55	182.99	243.74
Depreciation and Amortisation	28.28	33.30	34.35	128.15	147.11
Other expenses	778.95	900.28	840.06	3,326.11	3,696.86
<b>Total Expenses (II)</b>	<b>19,022.50</b>	<b>20,903.74</b>	<b>25,069.70</b>	<b>87,436.40</b>	<b>1,42,869.24</b>
<b>III Profit before exceptional items &amp; tax (I-II)</b>	<b>503.20</b>	<b>179.64</b>	<b>125.46</b>	<b>889.73</b>	<b>356.52</b>
<b>IV Exceptional Items</b>					
<b>V Profit/(loss) before tax (III-IV)</b>	<b>503.20</b>	<b>179.64</b>	<b>125.46</b>	<b>889.73</b>	<b>356.52</b>
<b>VI Tax expense:</b>					
Current tax	20.00	-	31.00	20.00	31.00
MAT Credit Entitlement	-	-	-	-	-
Deferred tax (Refer Note No.36)	119.20	45.21	(42.12)	216.48	16.04
Deferred tax assets	-	0	-	-	-
Income tax for earlier years	3.00	(-0.42)	-	2.58	-
<b>Total Tax Expenses (VI)</b>	<b>142.20</b>	<b>44.79</b>	<b>(11.12)</b>	<b>239.06</b>	<b>47.04</b>
<b>VII Profit/(loss) for the year (V-VI)</b>	<b>361.00</b>	<b>134.85</b>	<b>136.57</b>	<b>650.67</b>	<b>309.48</b>
<b>VIII Other Comprehensive Income</b>					
<b>A) Items that will not be reclassified to profit or loss</b>					
<b>a (i) Changes in the fair value of FVOCI</b>	(4.35)	3.18	(1.37)	0.09	(2.20)
<b>a (ii) Income tax relating to items that will not be reclassified to profit or loss (including rate change)</b>	0.62	(0.46)	(0.02)	(0.01)	0.08
<b>b (i) Re-measurement gains (losses) on defined benefit plans transferred to OCI</b>	9.14	(4.86)	6.58	17.83	15.53
<b>b (ii) Income tax relating to items that will not be reclassified to profit or loss</b>	(2.30)	1.22	(1.66)	(4.49)	(3.91)
<b>Total Comprehensive Income for the period (VII+VIII) (Comprising Profit/(Loss) and Other Comprehensive Income for the period)</b>	<b>364.11</b>	<b>133.94</b>	<b>140.11</b>	<b>664.09</b>	<b>318.98</b>
<b>IX Paid up Equity share capital Face Value Rs. 2/- per share</b>	<b>639.07</b>	<b>639.07</b>	<b>638.57</b>	<b>639.07</b>	<b>638.57</b>
<b>X Earnings per equity share (Par Value Rs. 2/-)</b>					
(1) Basic (in Rs.)	1.13	0.42	0.43	2.04	0.97
(2) Diluted (in Rs.)	1.12	0.42	0.43	2.03	0.97
Weighted Average no. of Equity Shares	319.45	319.45	318.67	319.45	318.67
Weighted Average no. of Equity Shares for dilutive EPS (due to ESOPs)	321.05	321.96	319.32	321.05	319.32

**Note:**

- The above standalone financial results have been reviewed and recommended by the Audit Committee in its meeting held on 21st May 2026. The same have been approved and taken on record by the Board of Directors of the company in its meeting held on 21st May 2026. The Statutory Auditor of the company has expressed an unmodified opinion on these financial results.
- The Executive Director and CFO of the Company have certified in terms of Regulation 33(2)(a) of SEBI (LODR) Regulations, 2015 that the above financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statement or figures contained therein misleading.
- Company had during the quarter ended 31.12.2024 noticed that in respect of its prepaid instrument transactions the amounts related to successful IMPS transactions involving 189.87 lacs were erroneously credited back to customer wallets due to failure of software in decrypting the API responses received. Company immediately took the necessary steps and has so far received back a sum of Rs.104.34 lacs from respective remitters. Process of recovering the balance amount is on. Company as per its best estimate booked a loss of Rs. 23 lacs in Year ended 31.03.2025 and Rs. 47 lacs booked till Quarter 3rd ended 31.12.2025. The final loss has been assessed at Rs. 85.53 lakh and as such has booked remaining Rs. 15.53 lakh in this qtr i.e. qtr 4th ended 31.3.2026.
- The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from November 21, 2025. The incremental impact of these changes, assessed by the Company, is not material and has been recognised in employee benefit expenses and provision for employee benefits for gratuity on account of past service cost.
- Figures for the quarter ended March 31, 2026 and March 31, 2025 represent the difference between audited figures for the financial year and the limited reviewed figures for the nine months period ended December 31, 2025 and December 31, 2024 respectively.
- The Board of Directors recommended a final dividend of Rs. 0.4 per equity share of face value of 2 each
- The company is engaged in the business of forex and remittance and hence there is no separate reportable segment within the criteria defined under Ind AS 108- "Operating Segments".
- Previous year/period figures have been recasted and regrouped wherever necessary.
- The above Results are available on the website of BSE Limited <http://www.bseindia.com> and on the website of the Company <http://www.transcorpint.com>.

Signed for the purpose of identification

For ANAND JAIN & CO.  
 CHARTERED ACCOUNTANTS  
 FRN: 001857C

Anand Prakash Jain  
 Proprietor  
 M.No.: 071045  
 UDIN 26071045 SRX 6207 4289  
 Place: Jaipur  
 Date: 21.05.2026



For and on behalf of the board of directors of  
 Transcorp International Limited

Rajesh Garg  
 DIN: 11027200  
 Executive Director cum Chief Financial Officer

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
<b>I Cash flows from operating activities</b>		
Net profit before tax and extraordinary items	889.73	356.52
Adjustments for:		
Depreciation		
Share base expenses	128.15	147.11
(Profit)/Loss on sale of assets	24.92	7.00
Fixed Assets Written off	(4.13)	(26.35)
Property Income	6.29	1.43
Bad Debts written off	(3.68)	(3.52)
Capital gain on debt fund	2.92	-
Sundry Balances written off	(1.02)	-
Sundry Balance write back (net)	8.86	116.31
Dividend Income	(28.65)	(136.90)
Interest Income	(0.26)	(450.21)
Profit on Lease Termination/Modification	(55.90)	(199.62)
Interest on Income Tax	(1.61)	(0.99)
Interest expense and other borrowing costs	(14.45)	(12.22)
Miscellaneous round off	182.99	243.74
Operating profit before working capital changes	0.07	-
Adjustments for:	1,134.24	42.29
Loans to employees		
Trade and other receivables	2.31	0.57
Inventories(Increase)/ Decrease	(166.67)	408.55
Other financial current assets	155.10	(53.93)
Other Current Assets	90.68	(72.70)
Non current financial assets	(128.75)	19.73
Other earmarked bank balances	7.81	78.52
Other non current assets	(1,057.35)	(2,050.64)
Other Current Liabilities	85.57	104.67
Trade and other payables	(71.96)	52.20
Other Financial Liabilities	(486.50)	(73.10)
Gratuity Liability	1,766.70	1,797.45
Effect of actuarial gain (OCI) and Share valuation (OCI)	32.10	-
Cash generated from operations	17.83	15.54
Direct taxes paid	1,381.12	269.17
Net cash flow from operating activities	(397.46)	(214.04)
	983.66	55.14
<b>II Cash flows from investing activities</b>		
Purchase of Property, Plant and Equipment	-304.27	-72.58
Payable against capital asset	-353.61	-705.00
Sale of Property, Plant and Equipment	38.04	223.47
Other non operating income(net of expenses) lease termination	1.61	0.99
Rental Income(Net of expenses)	3.68	3.52
Dividend Income	0.26	450.21
Interest income	70.36	211.84
Capital gain on debt fund	1.02	-
Loans to subsidiary/ related parties	(1.20)	236.11
Bank deposits/ other bank balances including interest accrued	506.41	(443.89)
Net cash flow from investing activities	(37.71)	(107.33)
<b>III Cash flows from financing activities</b>		
Proceeds from short term borrowings(Net of Repayments)	-717.09	568.73
Proceeds from long term borrowings(Net of Repayments)	31.17	(137.75)
Interest & other borrowing costs	(182.99)	(243.74)
Increase in share capital and securities premium	2.11	18.57
Dividend & Corporate dividend tax paid	(159.69)	(191.14)
Payment of Lease Liabilities( excluding interest)	(11.75)	(11.91)
Net cash flow from financing activities	(1,038.25)	2.75
Net increase/(decrease)in cash and cash equivalents	(92.30)	(49.45)
Cash and cash equivalents (opening)	524.48	573.93
Cash and cash equivalents (closing)	432.18	524.48
Cash and Cash Equivalents comprises of -		
Particulars		
Cash in hand		
Bank balances in current/ CC accounts	203.15	127.12
Cheques/Drafts in Hand	229.03	395.61
	0.00	1.75
Total	432.18	524.48
	(0.00)	

## Notes:

Signed for the purpose of identification

For and on behalf of the board of directors of

For ANAND JAIN &amp; CO.

Transcorp International Limited

CHARTERED ACCOUNTANTS

FRN: 001857C

Anand Prakash Jain

Proprietor

M.No.: 071045

UDIN :- 26071045-582462-4269

Place: Jaipur

Date: 21-05-2026

Mr. Rajesh Garg

(DIN: 11027200)

M No. 096484

Executive Director cum Chief Financial Officer



**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS**

To the Board of Directors of Transcorp International Limited

**Opinion**

We have audited the accompanying statement of consolidated financial results of Transcorp International Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and year ended 31 March 2026, attached herewith (the statement"), being submitted by the Holding 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements of subsidiaries mentioned in para a(iii) and (iv) below, the statement :

a. includes the annual financial results of the following Wholly Owned Subsidiaries:

- i) Transcorp Estates Private Limited
- ii) Ritco Travels and Tours Private Limited
- iii) Transwire Forex Limited
- iv) Transcorp Payments Limited

b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended 31 March 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results 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 Code of Ethics. We believe that the audit evidence obtained by us, and by other auditors in terms of their reports referred to in "other matter" paragraph below is sufficient and appropriate to provide a basis for our audit opinion on the consolidated quarterly and annual financial results.



**Management's and Board of Directors' Responsibilities for the Consolidated Quarterly and Annual Financial Results**

These quarterly financial results as well as year to date consolidated financial results have been prepared on the basis of the consolidated financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Act read with relevant rules issued there under 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 companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results 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 annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Management and the companies included in the Group are responsible for assessing the ability of 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 have no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 but not for the purpose of expressing an opinion on the effectiveness of such controls. 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 financial statements on whether the company has adequate internal financial controls with reference to 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 consolidated financial results made by the Management and 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 appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 consolidated financial results of the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of 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 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

In (i) 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 and such other entity included in the consolidated annual financial results of which we are the independent auditors 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.



# ANAND JAIN & CO.

CHARTERED ACCOUNTANTS

Anand Prakash Jain

B.Com.LLB, F.C.A., A. C.S.,

Phone: 9314680888 (Mobile)

Email: [anandjain175@hotmail.com](mailto:anandjain175@hotmail.com)

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 No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

## Other Matter(s)

a. The consolidated financial results include the audited financial results of two subsidiaries whose financial statements reflects total assets of Rs.2.77 Lakhs as at 31<sup>st</sup> March, 2026, total revenue of Rs. NIL and Rs. NIL and total net loss after tax of Rs. 0.92 Lakhs and (-)Rs. 2.42 Lakhs, Total Comprehensive income/ loss of RS. NIL and Rs. NIL, for the quarter and year ended 31<sup>st</sup> March, 2026 respectively as considered in the consolidated financial results, and net cash outflow of Rs. 0.87 lakhs as per respective standalone audited financial information of these financial entities, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements of these entities have been furnished to us and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

b. These consolidated financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the LODR Regulations. Our opinion on the Audit of the Consolidated Financial Results for the year ended 31st March, 2026 is not modified in respect of this matter.

For ANAND JAIN & CO.

Chartered Accountants

Firm's Registration No: 001857C



[ANAND PRAKASH JAIN]

Proprietor

Membership No: 071045



Place: Jaipur

Dated: 13<sup>th</sup> May 2026

UDIN 26071045UQWWPW9753

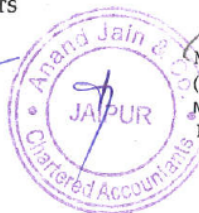
Transcorp International Limited  
Consolidated Balance Sheet as at 31st March 2026

(Rs. in Lakhs)

Particulars		Note No.	As at 31st March 2026	As at 31st March 2025
<b>ASSETS</b>				
1)	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment	2	1,944.08	1796.50
	(b) Right of use Assets	2(i)	20.60	29.43
	(c) Investment Property	3	1,151.85	1153.95
	(d) Other Intangible assets	4	13.43	30.92
	(e) Intangible assets Under Development			
	(f) Investment in Associates	5	280.14	280.40
	(g) Financial Assets			
	(i) Investments	6	1,202.69	1114.26
	(ia) Loans	7	1.19	2.15
	(ii) Others	8	66.10	35.17
	(h) Other non current assets	9	34.75	120.39
	(i) Deferred tax Assets (Net)	20	121.88	351.59
2)	<b>Current assets</b>			
	(a) Inventories	10	220.66	375.77
	(b) Financial Assets			
	(i) Investments			
	(ii) Trade Receivable	11	1,434.48	1295.80
	(iii) Cash and cash equivalents	12	438.64	543.48
	(iv) Bank balances other than (ii) above	12(i)	5,818.71	5339.88
	(v) Loans	13	2,800.47	2005.66
	(vi) Others	14	390.04	441.08
	(c) Current Tax Assets (Net)	15	1,005.21	617.78
	(d) Other current assets	16	533.87	417.56
<b>Total Assets</b>			<b>17,478.78</b>	<b>15951.77</b>
<b>EQUITY AND LIABILITIES</b>				
1)	<b>Equity</b>			
	(a) Equity Share capital	17	639.07	638.57
	(b) Other Equity	18	6,667.76	5928.05
2)	<b>LIABILITIES</b>			
	<b>Non-current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	19	72.55	106.93
	(ii) Lease Liability	19(i)	0.73	13.43
	(ii) Other financial liabilities			
	(b) Provisions	24(i)	27.26	0.00
	(b) Deferred tax liabilities (Net)		100.56	86.33
	(d) Other non-current liabilities			
3)	<b>Current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	21	1,386.32	1835.62
	(ii) Lease Liabilities	21(i)	21.55	20.61
	(iii) Trade payables			
	-Total outstanding dues of micro enterprises and small enterprises		17.09	40.56
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	22	960.89	1408.87
	(iv) Other financial liabilities	23	7,185.42	5438.40
	(b) Other current liabilities	24	309.73	345.16
	(c) Provisions	24(i)	38.09	28.04
	(d) Current Tax Liabilities (Net)	24(ii)	51.75	61.20
<b>Total Equity and Liabilities</b>			<b>17,478.78</b>	<b>15,951.77</b>

For Anand Jain & Co.  
CHARTERED ACCOUNTANTS  
FRN: 001857C

Anand Prakash Jain  
Proprietor  
M.No.: 071045



For and on behalf of the board of directors of  
Transcorp International Limited

Mr. Rajesh Garg  
(DIN:11027200)  
M No. 096484  
Executive Director cum Chief Financial Officer

Place: Jaipur  
Date: 21.05.2026

UDIN 26071045 UQWVPW9753

**TRANSCORP INTERNATIONAL LIMITED**

Regd. Office:- Plot No. 3, HAF Pocket, Sec. 18A, Dwarka, Phase-II, New Delhi-110075  
 CIN: L51909DL1994PLC235697, Web-site: www.transcorpint.com, Phone: 91-11-30418901-05,  
 Fax: 91-11-30418906, e-mail: grievance@transcorpint.com  
 Statement of Consolidated Financial Results for the quarter and year ended on 31st March 2026

(Rs. in Lakhs except per share data)

PARTICULARS	Audited	Reviewed	Audited	Audited	Audited
	Quarter Ended 31st Mar 2026	Quarter Ended 31st Dec 2025	Quarter Ended 31st March 2025	Year Ended March, 2026	Year Ended March, 2025
<b>I Revenue</b>					
Revenue from operations	19,598.91	21,136.05	25,227.91	88,582.29	1,43,025.38
Other income	124.84	125.85	149.68	485.43	495.04
<b>Total Revenue (I)</b>	<b>19,723.75</b>	<b>21,261.90</b>	<b>25,377.59</b>	<b>89,067.72</b>	<b>1,43,520.42</b>
<b>II Expenses</b>					
Purchase of Stock in Trade	17,443.04	19,543.48	23,637.31	81,731.35	1,36,942.63
(Increase)/ Decrease in Inventories of Stock in Trade	179.63	(86.99)	45.23	155.11	(53.93)
Employee benefits expense	637.67	544.11	515.66	2,177.98	2,108.84
Finance costs	31.52	37.29	52.10	177.55	249.99
Depreciation and Amortisation	31.77	36.79	38.25	142.07	162.62
Other expenses	851.23	953.53	898.38	3,552.50	3,892.65
<b>Total Expenses (II)</b>	<b>19,174.87</b>	<b>21,028.21</b>	<b>25,186.94</b>	<b>87,936.56</b>	<b>1,43,302.81</b>
<b>III Profit/(Loss) before share of profit/(loss) of associate (I-II)</b>	<b>548.88</b>	<b>233.69</b>	<b>190.65</b>	<b>1,131.16</b>	<b>217.61</b>
<b>IV Share of profit/(loss) from associate</b>	<b>(0.23)</b>		<b>0.43</b>	<b>(0.23)</b>	<b>953.91</b>
<b>V Profit/(loss) before tax (III-IV)</b>	<b>548.66</b>	<b>233.69</b>	<b>191.08</b>	<b>1,130.93</b>	<b>1,171.52</b>
<b>VI Tax expense:</b>					
Current tax	34.00	10	53.69	71.75	92.2
MAT Credit set off/reversed /Carried Forward	-	0	7.3713767	-	29.4855053
Deferred tax	120.82	47.07	(38.22)	224.80	32.3466312
Income tax for earlier year	3.02	1.5539845	0	(4.70)	0.1269
<b>Total Tax Expenses (VI)</b>	<b>157.84</b>	<b>58.62</b>	<b>22.84</b>	<b>291.85</b>	<b>154.16</b>
<b>VII Profit/(loss) for the year (V-VI)</b>	<b>390.82</b>	<b>175.07</b>	<b>168.24</b>	<b>839.09</b>	<b>1,017.36</b>
<b>VIII Other Comprehensive Income</b>					
<b>A) Items that will not be reclassified to profit or loss(Net of tax)</b>					
Re-measurement gains (losses) on defined benefit plans transferred to OCI	10.81	(4.86)	2.60	19.50	12.20176
Income tax relating to items that will not be reclassified to profit or loss	(2.72)	1.22	(0.65)	(4.91)	-3.070937642
Changes in the fair value of FVOCI Equity Instruments	(23.29)	-23.46	-93.27	26.73	-17.547125
Income tax relating to items that will not be reclassified to profit or loss	3.33	3.36	13.70	(3.82)	9.6633012
<b>B) Items that will be reclassified to profit or loss</b>					
<b>Total Comprehensive Income for the period (VII+VIII) (Comprising Profit(Loss) and Other Comprehensive Income for the period)</b>	<b>378.94</b>	<b>151.33</b>	<b>90.62</b>	<b>876.58</b>	<b>1,018.61</b>
<b>IX Paid up Equity Share Capital( Face Value RS. 2/- per share)</b>	<b>639.07</b>	<b>639.07</b>	<b>638.57</b>	<b>639.07</b>	<b>638.57</b>
<b>X Reserves excluding revaluation reserve as per balance sheet of previous accounting year(Other equity)</b>				<b>6,667.76</b>	<b>5,928.05</b>
<b>XI Earnings per equity share</b>					
(1) Basic (in Rs.)	1.22	0.55	0.53	2.63	3.19
(2) Diluted (in Rs.)	1.22	0.54	0.53	2.61	3.19
Weighted Average no. of Equity Shares	319.45	319.45	318.67	319.45	318.67
Weighted Average no. of Equity Shares for dilutive EPS (due to ESOPs)	321.05	321.96	319.32	321.05	319.32
Nominal Value per Equity Share	2.00	2.00	2.00	2.00	2.00

**Note:**

- The above consolidated financial results have been reviewed and recommended by the Audit Committee in its meeting held on 21st May 2026. The same have been approved and taken on record by the Board of Directors of the company in its meeting held on 21st May 2026. The Statutory Auditor of the company has expressed an unmodified opinion on these financial results.
- The consolidated figure includes financials of the wholly owned subsidiaries of the company named Transcorp Estates Private Limited , Ritco Travels & Tours Private Limited ,Transwire Forex Limited and Transcorp Payments Limited .
- The Executive Director cum CFO of the Company have certified in terms of Regulation 33(2)(a) of SEBI (LODR) Regulations, 2015 that the above financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statement or figures contained therein misleading.
- Information on Standalone figures for the year ended 31.03.2026

Particulars	Quarter Ended			Year Ended	Year Ended
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
1)Revenue From Operation	19,465.87	21,016.57	25,097.34	88,088.82	1,42,529.50
2) Other Income	59.83	66.80	97.83	237.31	696.26
3)Profit/(Loss) before tax	503.20	179.64	125.46	889.73	356.52
4)Profit/(Loss) for the period (after tax)	361.00	134.85	136.57	650.67	309.48
5)Other Comprehensive Income (net of tax)	3.12	(0.91)	3.54	13.42	9.50

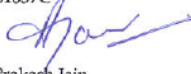


*[Handwritten Signature]*

6) Total Comprehensive Income	364.11	133.94	140.11	664.09	318.98
7) Basic EPS (In Rs not annualized)	1.13	0.42	0.43	2.04	0.97
8) Diluted EPS (In Rs not annualized)	1.12	0.42	0.43	2.03	0.97

- 5 Company had during the quarter ended 31.12.2024 noticed that in respect of its prepaid instrument transactions the amounts related to successful IMPS transactions involving 189.87 lacs were erroneously credited back to customer wallets due to failure of software in decrypting the API responses received. Company immediately took the necessary steps and has so far received back a sum of Rs.104.34 lacs from respective remitters. Process of recovering the balance amount is on. Company as per its best estimate booked a loss of Rs. 23 lacs in Year ended 31.03.2025 and Rs. 47 lacs booked till Quarter 3rd ended 31.12.2025. The final loss has been assessed at Rs. 85.53 lakh and as such has booked remaining Rs. 15.53 lakh in this qtr. i.e. qtr 4th ended 31.3.2026.
- 6 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from November 21, 2025. The incremental impact of these changes, assessed by the Company, is not material and has been recognised in employee benefit expenses and provision for employee benefits for gratuity on account of past service cost.
- 7 The Board of Directors recommended a final dividend of Rs. 0.4 per equity share of face value of 2 each
- 8 Figures for the quarter ended March 31, 2026 and March 31, 2025 represent the difference between audited figures for the financial year and the limited reviewed figures for the nine months period ended December 31, 2025 and December 31, 2024 respectively.
- 9 Previous year/period figures have been recasted and regrouped wherever considered necessary.
- 10 The above Results are available on the website of BSE Limited <http://www.bseindia.com> and on the website of the Company <http://www.transcorpint.com>.

Signed for the purpose of identification  
As per our annexed report of even date  
For Anand Jain & Co.  
CHARTERED ACCOUNTANTS  
FRN: 001857C



Anand Prakash Jain  
Proprietor  
M.No.: 071045  
Place: Jaipur  
Date: 21.05.2026




For Transcorp International Ltd.

Mr. Rajesh Garg  
(DIN: 11027200)  
M No. 096484

Executive Director cum Chief Financial Off

Transcorp International Limited

Consolidated Statement of Cash flow for the year ended 31st March, 2026

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
<b>I Cash flows from operating activities</b>		
Net profit before tax and extraordinary items	1,130.93	1,171.52
Adjustments for :		
Bad Debts written off	21.06	53.69
Depreciation	142.07	162.62
Share base expenses	24.92	7.00
Fixed Assets Written off	6.29	1.43
Sundry Balances written off	8.86	65.73
Sundry Balance write back (net)	(28.31)	(137.57)
(Profit)/Loss on sale of assets	(4.17)	(26.35)
Property Income	(3.68)	(3.52)
Other non operating income(Net of expenses)	(1.86)	(0.99)
Unspent liabilities Written back	(16.65)	(4.69)
Unrealised gain on fair value conversion of investments	(32.57)	(31.75)
Dividend Income	(7.76)	(25.21)
Capital gain on debt fund	(1.02)	-
Income from AIF	0.22	(21.04)
Interest Income	(419.43)	(369.93)
Interest on Income Tax	(15.17)	(12.89)
Interest expense and other borrowing costs	177.55	249.99
Share in profit from partnership firm	0.23	(953.91)
<b>Operating profit before working capital changes</b>	<b>981.52</b>	<b>124.13</b>
Adjustments for :		
Loans	(7.69)	0.57
Trade and other receivables	(159.74)	524.31
Inventories(Increase)/Decrease	155.10	(53.93)
Other earmarked bank balances	(1,057.35)	(2,050.64)
Other financial current assets	51.03	(67.52)
Other Current Assets	(108.52)	22.85
Non current financial assets	7.71	78.60
Other non current assets	85.65	104.68
Other Current Liabilities	(35.43)	20.98
Trade and other payables	(443.14)	(170.76)
Other Financial Liabilites	1,755.84	1,813.76
Gratuity Liability	37.31	-
Effect of actuarial gain (OCI)	19.50	12.20
<b>Cash generated from operations</b>	<b>1,281.80</b>	<b>359.23</b>
Direct taxes paid	(463.73)	(247.33)
<b>Net cash flow from operating activities</b>	<b>818.07</b>	<b>111.90</b>
<b>II Cash flows from investing activities</b>		
Purchase of Property, Plant and Equipment	(305.38)	(74.29)
Sale of Property, Plant and Equipment	38.27	223.47
Withdrawal of capital from partnership firm	(0.00)	826.17
Rental Income(Net of expenses)	3.68	3.52
Dividend Income	7.76	25.21
Capital gain on debt fund	1.02	-
Dividend/Income from AIF	10.14	69.42
Interest income	434.60	382.82
Loans to body corporate and others	5.34	(27.01)
Loans to related parties	(791.50)	(677.02)
Other non operating income(net of expenses) lease termination	1.86	0.99
Investments in Bonds/Equity shares/Preference Shares/AIF	(29.45)	(0.12)
Bank deposits including interest accrued	539.22	(445.92)
<b>Net cash flow from investing activities</b>	<b>(84.46)</b>	<b>307.25</b>
<b>III Cash flows from financing activities</b>		
Increase in share capital and securities premium	2.11	18.57
Proceeds from short term borrowings(Net of Repayments)	(457.18)	183.44
Proceeds from long term borrowings(Net of Repayments)	(34.38)	(242.51)
Interest & other borrowing costs	(177.55)	(249.99)
Dividend paid	(159.69)	(191.14)



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Payment of Lease Liabilities	(11.75)	(11.91)
Net cash flow from financing activities	(838.45)	(493.54)
Net increase/(decrease)in cash and cash equivalents	(104.84)	(74.39)
Cash and cash equivalents (opening)	543.48	617.88
Cash and cash equivalents (closing)	438.64	543.48

Cash and Cash Equivalents comprises of -

Particulars	As at 31.03.2025	As at 31.03.2025
Cash in hand	203.99	131.08
Bank balances in current accounts	234.66	410.64
Cheques/Drafts in Hand	-	1.75
<b>Total</b>	<b>438.64</b>	<b>543.48</b>

As per our annexed report of even date

For Anand Jain & Co.

CHARTERED ACCOUNTANTS

FRN: 001857C



Anand Prakash Jain

Proprietor

M.No.: 071045



For and on behalf of the board of directors of  
Transcorp International Limited

  
Mr. Rajesh Garg

(DIN: ) 11027200

M.No. 096484

Executive Director cum Chief Financial Officer

Place: Jaipur

Date: 21.05.2026

UDIN 26071045WQWNPW9753

**TRANSCORP INTERNATIONAL LIMITED**

Regd. Office:- Plot No. 3, HAF Pocket, Sec. 18A, Dwarka, Phase-II, New Delhi-110075  
 CIN: L51909DL1994PLC235697, Web-site: www.transcorpint.com, Phone: 91-11-30418901-05,  
 Fax: 91-11-30418906, e-mail: grievance@transcorpint.com

**CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026**

PARTICULARS	Quarter ended	Quarter ended	Quarter ended	Year Ended	Year Ended
	31.03.2026	31.12.2025 Reviewed	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited
<b>Segment Revenue</b>					
Foreign exchange and money transfer	19,465.87	21,016.58	25,097.34	88,088.82	142,529.50
Travel, ticketing and car rental	133.60	120.99	137.90	497.16	510.94
Real Estate and Building rent	-	-	-	-	-
<b>Total Revenue</b>	<b>19,599.47</b>	<b>21,137.57</b>	<b>25,235.24</b>	<b>88,585.98</b>	<b>143,040.44</b>
Less Inter Segment Revenue	(1.86)	(1.52)	(7.33)	(5.00)	(15.06)
<b>Segment Revenue</b>	<b>19,597.60</b>	<b>21,136.05</b>	<b>25,227.91</b>	<b>88,580.98</b>	<b>143,025.38</b>
<b>Segment results (Profit before tax and interest) excluding dividend from WOS</b>					
Foreign exchange and money transfer	473.63	150.64	81.21	834.32	(97.37)
Travel, ticketing and car rental	16.01	15.94	28.55	70.42	114.54
Real Estate and Building rent	(35.72)	(23.11)	(18.30)	(88.06)	(50.71)
<b>Total</b>	<b>453.92</b>	<b>143.47</b>	<b>91.46</b>	<b>816.68</b>	<b>(33.54)</b>
Less: Inter Segment Results	(1.65)	(1.65)	(1.60)	(6.60)	(6.10)
<b>Segment results (Profit before tax and interest)</b>	<b>455.57</b>	<b>145.12</b>	<b>93.06</b>	<b>823.28</b>	<b>(27.44)</b>
Less					
(i) Unallocated finance costs	31.52	37.29	52.10	177.55	249.99
(ii) Other unallocable expenditure net of unallocable income	(124.61)	(125.85)	(150.12)	(485.20)	(1,448.95)
(iii) Unallocable Expenditures	-	-	-	-	-
<b>Profit before tax</b>	<b>548.66</b>	<b>233.69</b>	<b>191.08</b>	<b>1,130.93</b>	<b>1,171.52</b>
<b>Segment assets</b>					
Foreign exchange and money transfer	8,531.44	10,060.16	7,492.18	8,531.44	7,492.18
Travel, ticketing and car rental	1,335.56	1,284.89	1,336.99	1,335.56	1,336.99
Investments, building rent and shares	35.84	61.98	44.38	35.84	44.38
Un-allocated	7,575.94	7,039.73	7,078.22	7,575.94	7,078.22
<b>Total</b>	<b>17,478.78</b>	<b>18,446.75</b>	<b>15,951.77</b>	<b>17,478.78</b>	<b>15,951.77</b>
<b>Segment liabilities</b>					
Foreign exchange and money transfer	8,207.88	9,435.18	6,994.22	8,207.88	6,994.22
Travel, ticketing and car rental	308.63	280.69	237.19	308.63	237.19
Investments, building rent and shares	1.42	3.50	0.20	1.42	0.20
Un-allocated	1,654.02	1,806.16	2,153.54	1,654.02	2,153.54
<b>Total</b>	<b>10,171.95</b>	<b>11,525.53</b>	<b>9,385.15</b>	<b>10,171.95</b>	<b>9,385.15</b>

The Company has reported segment information as per the Indian Accounting Standard 108 "Operating Segments" (IND AS 108).

**Signed for the purpose of identification**

**For ANAND JAIN & CO.**

Chartered Accountants

FRN 001857C



(ANAND PRAKASH JAIN)

Proprietor


M.No. 071045

Place : Jaipur

Date: 21/05/2026



For Transcorp international Limited



(Rajesh Garg)

DIN 11027200

Executive director cum CFO