NIIT

NIIT Limited
Registered Office:
Plot No 85, Sector 32,
Institutional Area,
Gurugram 122 001,
(Haryana) India
Tel:+91 (124) 4293000
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Email: info@niit.com

CIN: L74899HR1981PLC107123

www.niit.com

July 21, 2026

The Manager
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

The Manager
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051

Subject : Submission of Unaudited Financial Results for the quarter ended June 30, 2026
Scrip Code : BSE – 500304; NSE – NIITLTD

Dear Sir,

This is to bring to your kind attention that the Board of Directors of the Company in its meeting held on July 21, 2026 (which commenced at 2:05 p.m. and concluded at 3:50 p.m.) has, inter-alia, approved both Consolidated and Standalone Unaudited Financial Results of the Company for the quarter ended June 30, 2026 ("Results") along with Limited Review Report of the Statutory Auditors.

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

Further members may note that the Trading Window for dealing in the securities of the Company shall open for all Designated Persons and their immediate relatives with effect from July 24, 2026.

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

Thanking you,
Yours sincerely,
For **NIIT Limited**

Arpita B Malhotra
Company Secretary &
Compliance Officer

Encls : a/a

NIIT Limited

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Email : investors@niit.com

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

(Rs. in Millions, except per share data)

Consolidated Financial Results

	Particulars	3 months ended June 30, 2026	Preceding 3 months ended March 31, 2026	Corresponding 3 months ended June 30, 2025	Previous year ended March 31, 2026
		Unaudited (Refer note 7)	Audited (Refer note 10)	Unaudited	Audited
	(1)	(2)	(3)	(4)	(5)
1	**Income**				
	a) Revenue from operations	956.53	997.41	841.17	3,901.71
	b) Other income	220.34	85.59	237.09	665.61
	Total income	**1,176.87**	**1,083.00**	**1,078.26**	**4,567.32**
2	**Expenses**				
	a) Purchase of stock-in-trade	63.08	76.36	46.74	222.94
	b) Changes in inventories of stock-in-trade	(6.20)	(5.59)	1.38	(2.01)
	c) Employee benefits expense	381.56	371.11	363.95	1,538.78
	d) Professional & technical outsourcing expenses	358.97	353.28	294.78	1,344.25
	e) Finance costs	2.38	3.14	2.61	10.50
	f) Depreciation and amortisation expenses	95.96	74.18	66.75	289.56
	g) Other expenses	195.95	216.74	232.76	931.38
	Total expenses	**1,091.70**	**1,089.22**	**1,008.97**	**4,335.40**
3	**Profit / (Loss) before Exceptional items and tax (1-2)**	**85.17**	**(6.22)**	**69.29**	**231.92**
4	Exceptional items (net) (Refer note 4)	(15.22)	(10.42)	(19.26)	(109.54)
5	**Profit / (Loss)before tax (3+4)**	**69.95**	**(16.64)**	**50.03**	**122.38**
6	**Tax expense**				
	-Current tax	0.75	25.06	5.33	69.08
	-Deferred tax (credit) / charge	(7.01)	(7.09)	2.27	(8.08)
	Total tax expense	**(6.26)**	**17.97**	**7.60**	**61.00**
7	**Profit / (Loss) after tax from continuing operations (5-6)**	**76.21**	**(34.61)**	**42.43**	**61.38**
8	**Loss after tax from discontinued operations (Refer note 6)**	(1.02)	(0.20)	(0.51)	(2.07)
9	**Profit / (Loss) after tax attributable to (7+8)**	**75.19**	**(34.81)**	**41.92**	**59.31**
	Owners of Parent Company	80.88	(44.19)	43.79	52.83
	Non Controlling Interests	(5.69)	9.38	(1.87)	6.48
10	**Other comprehensive income / (loss) (net of tax)**				
	(i) Items that will not be reclassified subsequently to profit or loss				
	a) Remeasurement of the defined benefit obligation	17.00	0.36	(7.98)	(1.94)
	b) Income tax effect	(0.05)	(1.42)	-	(0.90)
		16.95	**(1.06)**	**(7.98)**	**(2.84)**
	(ii) Items that will be reclassified subsequently to profit or loss				
	a) Exchange differences on translation of foreign operations	10.35	26.58	(2.00)	49.42
		10.35	**26.58**	**(2.00)**	**49.42**
	Total (i+ii)	**27.30**	**25.52**	**(9.98)**	**46.58**
11	**Total comprehensive income / (loss) (9+10)**	**102.49**	**(9.29)**	**31.94**	**105.89**
	Attributable to :				
	Owners of Parent Company	108.14	(19.10)	33.68	98.52
	Non Controlling Interests	(5.65)	9.81	(1.74)	7.37
12	**Paid-up equity share capital** (Face value of Rs. 2 each, fully paid)	273.32	272.78	271.45	272.78
13	Reserves excluding revaluation reserves				**10,429.02**
14	**Earnings / (Loss) Per Share attributable to equity shareholders of parent for Continuing Operations (in Rs.):** (Face value of Rs. 2/-) (Not annualised for the quarter)				
	- Basic	0.60	(0.32)	0.32	0.41
	- Diluted	0.59	(0.33)	0.31	0.40
15	**Loss Per Share attributable to equity shareholders of parent for Discontinued Operations (in Rs.):** (Face value of Rs. 2/-) (Not annualised for the quarter)				
	- Basic	(0.01)	(0.00)	(0.00)	(0.02)
	- Diluted	(0.01)	(0.00)	(0.00)	(0.02)
16	**Earnings / (Loss) Per Share attributable to equity shareholders of parent for Continuing and Discontinued Operations (in Rs.):** (Face value of Rs. 2/-) (Not annualised for the quarter)				
	- Basic	0.59	(0.32)	0.32	0.39
	- Diluted	0.58	(0.33)	0.31	0.38

S.R. Batliboi & Associates LLP * Gurugram *

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Notes to the Consolidated Financial Results :-

1 The above results were reviewed and recommended by Audit Committee and approved by the Board of Directors at its meeting held on July 21, 2026.

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

3 During the quarter, under the NIIT Employee Stock Option Plan 2005 (ESOP-2005), 2,70,004 equity shares were issued, 90,000 options lapsed and 8,964,319 options remained outstanding as on June 30, 2026.

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

(Rs. in Millions)

Particulars	3 months ended June 30, 2026	Preceding 3 months ended March 31, 2026	Corresponding 3 months ended June 30, 2025	Previous year ended March 31, 2026
	Unaudited (Refer note 7)	Audited (Refer note 10)	Unaudited	Audited
Expenses :				
Impact of new Labour Codes	-	-	-	46.41
Legal, professional and other costs towards Scheme of Amalgamation (Refer note 8)	1.76	1.68	-	9.61
Legal, professional and other costs towards acquisition of business	-	2.53	15.70	19.93
Legal, Professional and other non operating costs towards legacy tax litigation matters (Refer note 9)	13.46	6.21	-	6.21
Exit-related personnel costs in a Subsidiary	-	-	3.56	27.38
Total	**15.22**	**10.42**	**19.26**	**109.54**

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

6 The Group decided not to pursue certain new skills contracts and also decided to discontinue certain operations during the financial year 2019-20. Accordingly, the net results from these operations, including taxes, are disclosed separately in accordance with Ind AS 105 - 'Non-current assets held for sale and Discontinued Operations'.

7 The Group acquired 70% stake in iamneo Edutech Private Limited ("NEO") and the financial performance of NEO has been consolidated from the date of acquisition i.e. April 17, 2025. Accordingly, the results of the current quarter are not comparable with the corresponding quarter ended June, 30 2025.

8 The Board of Directors of NIIT Limited ("Company"), at its meeting held on October 9, 2025 approved a scheme of amalgamation under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("Scheme"). The Scheme provides for the amalgamation of NIIT Institute of Finance Banking and Insurance Training Limited and RPS Consulting Private Limited (collectively, the "Amalgamating Companies") with and into NIIT Limited ("Amalgamated Company"), with an appointed date of April 1, 2026.

The Hon'ble NCLT pronounced its order sanctioning the Scheme on May 22, 2026. Pursuant to the Scheme, the amalgamation has been given effect from the appointed date, i.e. April 1, 2026. This amalgamation does not have any impact on consolidated results. Legal, professional and other costs towards Scheme of Amalgamation has been recognised as exceptional expenses.

9 During the quarter, the Group has incurred non operating legal and professional expenses aggregating to Rs. 13.46 Million (previous quarter/ year: Rs. 6.21 Million) towards legacy tax litigation matter and disclosed the same as exceptional expenses.

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

S.R. Batliboi & Associates LLP
Gurugram

NIIT Limited
Gurugram

By order of the Board
For NIIT Limited

Vijay K Thadani
Vice-Chairman & Managing Director

Place : Gurugram

Date : July 21, 2026

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

Tel: +91 124 681 6000

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

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

Review Report to
The Board of Directors
NIIT Limited

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

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

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

S.R. Batliboi & Associates LLP Gurugram

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of three subsidiaries, whose unaudited interim financial results include total revenues of Rs.122.79 million, total net loss after tax of Rs.15.84 million and total comprehensive loss of Rs. 15.84 million for the quarter ended June 30, 2026, as considered in the Statement which have been reviewed by their respective independent auditors.

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

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of one subsidiary, whose interim financial results and other financial information reflect total revenues of Rs. Nil million, total net loss after tax of Rs. 0.44 million and total comprehensive loss of Rs. 0.44 million for the quarter ended June 30, 2026.

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

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

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

per Yogender Seth
Partner
Membership No.: 094524

S.R. Batliboi & Associates LLP * Gurugram

UDIN: 26094524WMHQJH5547

Place: Gurugram
Date: July 21, 2026

Annexure-A

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

NIIT Limited

Subsidiaries of NIIT Limited

1. NIIT Institute of Finance Banking and Insurance Training Limited
2. RPS Consulting Private Limited
3. Iamneo Edutech Private Limited (w.e.f. April 17, 2025)
4. NIIT GC Limited, Mauritius
   - 4.1 NIIT China (Shanghai) Limited, Shanghai (subsidiary of entity at serial no. 4)
     - 4.1.1 Chongqing NIIT Enterprise Management Consulting Co. Limited, China (subsidiary of entity at serial no. 4.1) (formerly known as Chongqing An Dao Education Consulting Limited)
     - 4.1.2 Guizhou NIIT information technology consulting Co., Limited, China (subsidiary of entity at serial no. 4.1) (closed w.e.f. June 13, 2025)
     - 4.1.3 NIIT (Guizhou) Education Technology Co., Limited, China (subsidiary of entity at serial no. 4.1)
5. PT NIIT Indonesia, Indonesia (under liquidation)

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

(Rs. in Millions, except per share data)

Standalone Financial Results

	Particulars	3 Months ended June 30, 2026	Preceding 3 months ended March 31, 2026	Corresponding 3 months ended June 30, 2025	Previous year ended March 31, 2026
		Unaudited (Refer note 8)	Audited (Refer note 8 and 9)	Unaudited (Refer note 8)	Audited (Refer note 8)
	(1)	(2)	(3)	(4)	(5)
1	**Income**				
	a) Revenue from operations	785.80	782.37	689.86	3,025.11
	b) Other income	224.65	92.72	238.48	692.37
	Total income	**1,010.45**	**875.09**	**928.34**	**3,717.48**
2	**Expenses**				
	a) Purchase of stock-in-trade	53.57	70.91	38.38	186.12
	b) Changes in inventories of stock-in-trade	(6.20)	(5.59)	1.39	(2.01)
	c) Employee benefits expense	265.84	255.93	272.99	1,104.52
	d) Professional & technical outsourcing expenses	321.29	320.32	278.88	1,196.69
	e) Finance costs	2.03	2.75	2.50	9.73
	f) Depreciation and amortisation expenses	80.02	61.14	52.49	228.26
	g) Other expenses	168.89	200.51	214.99	846.69
	Total expenses	**885.44**	**905.97**	**861.62**	**3,570.00**
3	**Profit/ (Loss) before Exceptional items and Tax (1-2)**	**125.01**	**(30.88)**	**66.72**	**147.48**
4	Exceptional items (net) (Refer note 4)	(15.22)	(9.07)	(1.28)	(64.69)
5	**Profit/ (Loss) before tax (3+4)**	**109.79**	**(39.95)**	**65.44**	**82.79**
6	**Tax expense**				
	-Current tax	0.92	15.77	8.17	49.04
	-Deferred tax credit	-	(2.38)	(0.04)	(1.36)
	Total tax expense	**0.92**	**13.39**	**8.13**	**47.68**
7	**Profit/ (Loss) after tax from continuing operations (5-6)**	**108.87**	**(53.34)**	**57.31**	**35.11**
8	**Loss after tax from discontinued operations (Refer note 6)**	(1.02)	(0.20)	(0.51)	(2.07)
9	**Profit/ (Loss) after tax (7+8)**	**107.85**	**(53.54)**	**56.80**	**33.04**
	Owners of NIIT Limited	107.85	(53.54)	57.25	33.49
	Non Controlling Interests	-	-	(0.45)	(0.45)
10	**Other comprehensive income/ (loss)**				
	Items that will not be reclassified subsequently to profit or loss				
	a) Remeasurement of the defined benefit obligation	16.82	(0.62)	(7.98)	(2.78)
	b) Income tax effect	-	(1.18)	-	(0.69)
	Total	**16.82**	**(1.80)**	**(7.98)**	**(3.47)**
11	**Total comprehensive income/ (loss) (9+10)**	**124.67**	**(55.34)**	**48.82**	**29.57**
	Attributable to :				
	Owners of NIIT Limited	124.67	(55.34)	49.27	30.02
	Non Controlling Interests	-	-	(0.45)	(0.45)
12	**Paid-up equity share capital** (face value of Rs. 2 each, fully paid)	273.32	272.78	271.45	272.78
13	Reserves excluding revaluation reserves				**10,593.65**
14	**Earnings/ (Loss) Per Share attributable to equity shareholders of NIIT Limited for Continuing Operations (in Rs.):** (Face value of Rs. 2/-) (Not annualised for the quarter)				
	- Basic	0.80	(0.39)	0.42	0.27
	- Diluted	0.79	(0.40)	0.41	0.26
15	**Loss Per Share attributable to equity shareholders of NIIT Limited for Discontinued Operations (in Rs.):** (Face value of Rs. 2/-) (Not annualised for the quarter)				
	- Basic	(0.01)	(0.00)	(0.00)	(0.02)
	- Diluted	(0.01)	(0.00)	(0.00)	(0.02)
16	**Earnings/ (Loss) Per Share attributable to equity shareholders of NIIT Limited for Continuing and Discontinued Operations (in Rs.):** (Face value of Rs. 2/-) (Not annualised for the quarter)				
	- Basic	0.79	(0.39)	0.42	0.25
	- Diluted	0.78	(0.40)	0.41	0.24

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Notes to the Standalone Financial Results:-

1 The above results were reviewed and recommended by Audit Committee and approved by the Board of Directors at its meeting held on July 21, 2026.

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

3 During the quarter, under the NIIT Employee Stock Option Plan 2005 (ESOP-2005), 2,70,004 equity shares were issued, 90,000 options lapsed and 8,964,319 options remained outstanding as on June 30, 2026.

4 Exceptional items in Standalone Financial Results include the following:

(Rs. in Millions)

Particulars	3 Months ended June 30, 2026	Preceding 3 months ended March 31, 2026	Corresponding 3 months ended June 30, 2025	Previous year ended March 31, 2026
	Unaudited (Refer note 8)	Audited (Refer note 8 and 9)	Unaudited (Refer note 8)	Audited (Refer note 8)
Expenses:				
Legal, Professional and other costs towards acquisition of Investment	-	1.18	1.28	2.46
Impact of new Labour Codes	-	-	-	46.41
Legal, Professional and other non operating costs towards legacy tax litigation matter (Refer note 7)	13.46	6.21	-	6.21
Legal, Professional and other costs towards Scheme of Amalgamation (Refer note 8)	1.76	1.68	-	9.61
Total	**15.22**	**9.07**	**1.28**	**64.69**

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

6 The Company decided not to pursue certain new skills contracts and also decided to discontinue certain operations during the financial year 2019-20. Accordingly, the net results from these operations, including taxes, are disclosed separately in accordance with Ind AS 105 - 'Non-current assets held for sale and Discontinued Operations'.

7 During the quarter, the Company has incurred non operating legal and professional expenses aggregating to Rs. 13.46 Million (previous quarter/ year: Rs. 6.21 Million) towards legacy tax litigation matter and disclosed the same as exceptional expenses.

8 The Scheme of Amalgamation of NIIT Institute of Finance Banking Insurance Training Limited and RPS Consulting Private Limited with the Company was approved by National Company Law Tribunal on May 22, 2026. The scheme is effective from the appointed date of April 01, 2026. The amalgamation has been accounted for in the standalone financial results using the pooling of interest method in accordance with Appendix C to Ind AS 103 (Business Combination of entities under common control) and in accordance with the accounting treatment prescribed in the approved Scheme.

In line with the requirements of Ind AS the amalgamation has been given effect in the standalone financial results with effect from April 01, 2025, being the earliest period presented and accordingly, the comparative financial information for the quarter ended March 31, 2026, quarter ended June 30, 2025, and year ended March 31, 2026, presented in the standalone financial results have been restated to reflect the impact of the Scheme. Consequent to the amalgamation, all assets and liabilities (including goodwill and intangible assets) as appearing in the consolidated financial results have been recognised in the standalone financial results. Legal, professional and other costs towards Scheme of Amalgamation has been recognised as exceptional expenses.

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

S.R. Batliboi & Associates LLP Gurugram

NIIT Limited Gurugram

By order of the Board
For NIIT Limited

Vijay K Thadani
Vice-Chairman & Managing Director

Place: Gurugram
Date : July 21, 2026

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

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

Tel: +91 124 681 6000

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

Review Report to
The Board of Directors
NIIT Limited

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

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

S.R. Batliboi & Associates LLP Gurugram

S.R. Batliboi & Associates LLP, a Limited Liability Partnership with LLP Identity No. AAB-4295
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5. Emphasis of matter

We draw attention to note 8 to the standalone financial results regarding the Scheme of Amalgamation of NIIT Institute of Finance Banking Insurance Training Limited and RPS Consulting Private Limited with the Company, as approved by the National Company Law Tribunal on May 22,2026. The Company has accounted for the amalgamation, in accordance with Appendix C of Ind AS 103 'Business Combinations' i.e. from the date on which Company obtained control of the amalgamating companies, and accordingly, the comparative financial information for the quarters ended March 31, 2026, quarter ended June 30, 2025, and year ended March 31, 2026, presented in the standalone financial results have been restated to reflect the impact of such Scheme.

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

S.R. Batliboi & Associates LLP * Gurugram

per Yogender Seth
Partner
Membership No.: 094524

UDIN: 26094524ZBFKBN3787
Place: Gurugram
Date: July 21, 2026