November 05, 2026

To,

BSE Limited	**National Stock Exchange of India Limited**
Corporate Relationship Department,	Exchange Plaza, 5th Floor, Plot No C/1,
Phiroze Jeejeebhoy Towers,	G Block, Bandra-Kurla Complex,
Dalal Street, Mumbai - 400 001	Bandra (East), Mumbai - 400 051
Scrip Code: 540735	**Symbol: IRIS**

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on Thursday, November 5, 2026.

Pursuant to Regulation 30 and 33 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), we hereby inform you that the Board of Directors of the Company, at its meeting held today, i.e., **Thursday, November 5, 2026,** considered and approved, inter alia, the following matters:

1. **Un-Audited Financial Results for the Quarter and Half year Ended September 30, 2026:**
   The Board approved the Un-Audited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2026, along with the Limited Review Report, in accordance with Regulation 33 of the SEBI LODR and took on record the Limited Review Report thereon issued by the Statutory Auditors of the Company.
   The said results, along with the Limited Review Report, are enclosed as **Annexure I.**

2. **Inclusion of Ms. Shweta Jha as Senior Management Personnel:**
   Based on the recommendation of the Nomination and Remuneration Committee, the Board approved designating Ms. Shweta Jha – Vice President Human Resource, as Senior Management Personnel (SMP) of the Company w.e.f., **November 6, 2026.**
   The information required under Regulation 30 of the SEBI LODR is enclosed as **Annexure II.**

The above information will also be available on the websites of BSE (www.bseindia.com), NSE (www.nseindia.com), and on the Company's website: www.irisregtech.com.

The meeting of the Board of Directors commenced at 14:00 IST and concluded at 16:30 IST.

You are requested to take the above on record.

Thanking You,

Yours faithfully,

For IRIS RegTech Solutions Limited

(formerly known as IRIS Business Services Limited)

SANTOSHKUMAR JAISHANKER SHARMA

Digitally signed by SANTOSHKUMAR JAISHANKER SHARMA
Date: 2026.11.05 17:59:42 +05'30'

Santoshkumar Sharma

Company Secretary & Compliance Officer

ICSI Membership No. ACS-35139

Encl.: As above

Independent Auditor's Review Report on unaudited consolidated financial results for the quarter ended 30 September 2026 and year to date results for the period from 1 April 2026 to 30 September 2026 of IRIS RegTech Solutions Limited (formerly known as IRIS Business Services Limited) under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of IRIS RegTech Solutions Limited (formerly known as IRIS Business Services Limited)

Introduction

1. We have reviewed the accompanying statement of unaudited consolidated financial results of IRIS RegTech Solutions Limited ('the Parent' or 'the Company') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter ended 30 September 2026 and year to date results for the period from 1 April 2026 to 30 September 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). We have initialled the Statement for identification purpose only.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 ('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. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of 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 ('the ICAI'). 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 circular Issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

4. The Statement includes the result of the following entities:

Name of the entity	Relationship
IRIS RegTech Solutions Limited	Parent
IRIS Business Services (Asia) Pte. Ltd.	Subsidiary
IRIS Business Services, LLC	Wholly Owned Subsidiary
Atanou S.R.L.	Wholly Owned Subsidiary
IRIS Regtech Sdn. Bhd.	Wholly Owned Subsidiary
IRIS Data Solutions Private Limited	Wholly Owned Subsidiary

Conclusion

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Ind AS specified under Section 133 of the Act as amended, read with relevant rules issued thereunder

kkc & associates llp Chartered Accountants

and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. The Statement includes the financial information of two subsidiaries which have not been reviewed by its auditors, whose financial information reflect total assets of Rs. 732.69 Lakhs (before consolidation adjustment) as at 30 September 2026, reflect total revenue of Rs. 202.24 lakhs and Rs. 335.23 Lakhs (before consolidation adjustment), total net profit after tax of Rs. 6.15 Lakhs and Rs. 10.55 Lakhs (before consolidation adjustment), total comprehensive income of Rs. 14.54 Lakhs and Rs. 17.68 Lakhs (before consolidation adjustment) for the quarter ended 30 September 2026 and for the period from 1 April 2026 to 30 September 2026 respectively, and cash outflow of Rs. 69.17 Lakhs for the period from 1 April 2026 to 30 September 2026 as considered in the Statement. According to the information and explanations given to us by the Management, this financial information is not material to the Group.

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

For **KKC & Associates LLP**
Chartered Accountants
(formerly Khimji Kunverji & Co LLP)
Firm Registration Number: 105146W/W100621

Soorej Kombaht
Partner
ICAI Membership No: 164366
UDIN: 26164366TSNGAQ1797

Place: Hyderabad
Date: 5 November 2026

IRIS REGTECH SOLUTIONS LIMITED

(Formerly known as IRIS Business Services Limited)

Corporate Identity Number: L72900MH2000PLC128943

Registered Office: 1405–1411, Plutonium Business Park, Thane-Belapur Road, Turbhe, Navi Mumbai – 400703, Maharashtra, India

Website: www.irisregtech.com | Tel: +91 22 67301000 | Email: cs@irisbusiness.com

Statement of unaudited Consolidated Financial Results for quarter and half year ended September 30, 2026

(₹ in lakhs, except per share data and per equity data)

Particulars		Quarter ended			Half year ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Continuing Operations							
Income							
Revenue from operations	1	3,874.11	3,275.36	2,856.35	7,149.47	5,375.57	12,849.85
Other income	2	218.57	248.63	253.64	467.20	373.11	970.92
Total Income (1+2)	**3**	**4,092.68**	**3,523.99**	**3,109.99**	**7,616.67**	**5,748.68**	**13,820.77**
Expenses							
Employee benefits expense		2,101.92	2,051.96	1,685.26	4,153.88	3,126.45	6,787.60
Finance costs		47.18	34.04	8.25	81.22	23.94	56.10
Depreciation and amortization expense		186.20	143.66	50.69	329.86	100.32	208.05
Other expenses		1,580.13	1,389.69	1,156.16	2,969.82	2,209.64	5,051.64
Total Expenses	**4**	**3,915.43**	**3,619.35**	**2,900.36**	**7,534.78**	**5,460.35**	**12,103.39**
Profit / (Loss) Before Exceptional Items and Tax (3-4)	**5**	**177.25**	**(95.36)**	**209.63**	**81.89**	**288.33**	**1,717.38**
Tax expense							
Current tax		68.29	1.76	25.75	70.05	67.67	301.09
Tax Expense for earlier year		(0.41)	-	-	(0.41)	-	-
Total Tax Expense	**6**	**67.88**	**1.76**	**25.75**	**69.64**	**67.67**	**301.09**
Profit / (Loss) for the period / year of Continued Operations (5-6)	**7**	**109.37**	**(97.12)**	**183.88**	**12.25**	**220.66**	**1,416.29**
Profit / (Loss) from Discontinued Operations	8	-	-	(16.70)	-	(63.01)	(63.01)
Exceptional Items	9	-	-	13,598.67	-	13,598.67	13,598.67
Tax Expense of Discontinued Operations	10	-	-	(2,080.81)	-	(2,048.85)	(2,298.19)
Profit / (Loss) for the period / year of Discontinued Operations (8+9+10)	**11**	**-**	**-**	**11,501.16**	**-**	**11,486.81**	**11,237.47**
Net Profit / (Loss) for the period / year (7+11)	**12**	**109.37**	**(97.12)**	**11,685.04**	**12.25**	**11,707.47**	**12,653.76**
Other comprehensive income							
(i) Items that will not be reclassified to statement of profit and loss (net of taxes)		15.72	-	(32.31)	15.72	(32.31)	(17.49)
(ii) Items that will be reclassified subsequently to statement of profit and loss (net of taxes)							
(a) Fair Value Changes on Derivatives Designated as cash flow hedge		10.18	36.07	(31.92)	46.25	(60.97)	(81.24)
(b) Exchange differences on translation of financial results of foreign operations		10.20	(1.72)	16.42	8.48	23.31	38.74
Total Other Comprehensive Income / (Loss) for the period / year	**13**	**36.10**	**34.35**	**(47.81)**	**70.45**	**(69.97)**	**(59.99)**
Total Comprehensive Income / (Loss) for the period / year (9+10)	**14**	**145.47**	**(62.77)**	**11,637.23**	**82.70**	**11,637.50**	**12,593.77**
Net Profit / (Loss) for the period / year attributable to:		**109.37**	**(97.12)**	**11,685.04**	**12.25**	**11,707.47**	**12,653.76**
Equity holders of the parent		109.31	(97.19)	11,685.24	12.12	11,702.74	12,648.94
Non-controlling interests		0.06	0.07	(0.20)	0.13	4.73	4.82
Other Comprehensive Income / (Loss) for the period / year attributable to:		**36.10**	**34.35**	**(47.81)**	**70.45**	**(69.97)**	**(59.99)**
Equity holders of the parent		36.03	34.35	(47.86)	70.38	(70.11)	(60.21)
Non-controlling interests		0.07	-	0.05	0.07	0.14	0.22
Total Comprehensive Income / (Loss) for the period / year attributable to:		**145.47**	**(62.77)**	**11,637.23**	**82.70**	**11,637.50**	**12,593.77**
Equity holders of the parent		145.34	(62.84)	11,637.38	82.50	11,632.63	12,588.72
Non-controlling interests		0.13	0.07	(0.15)	0.20	4.87	5.05
Profit / (Loss) from Continued business		**109.37**	**(97.12)**	**183.88**	**12.25**	**220.66**	**1,416.29**
Equity holders of the parent		109.31	(97.19)	183.83	12.12	220.55	1,416.08
Non-controlling interests		0.06	0.07	0.05	0.13	0.11	0.21
Profit / (Loss) from Discontinued business		**-**	**-**	**11,501.16**	**-**	**11,486.81**	**11,237.47**
Equity holders of the parent		-	-	11,501.42	-	11,482.20	11,232.86
Non-controlling interests		-	-	(0.26)	-	4.61	4.61
Paid up Equity Share Capital (Face value: 10 per share)		**2,056.82**	**2,056.82**	**2,055.82**	**2,056.82**	**2,055.82**	**2,056.82**
Other Equity							**18,014.65**
Earnings Per Share (Of ₹ 10/- Each) (Not annualised for interim period)							
For Continuing Operations							
(a) Basic (₹)		0.53	(0.47)	0.89	0.06	1.07	6.89
(b) Diluted (₹)		0.52	(0.47)	0.88	0.06	1.06	6.82
For Discontinued Operations							
(a) Basic (₹)		-	-	55.97	-	55.89	54.65
(b) Diluted (₹)		-	-	55.35	-	55.29	54.13
For Continuing and Discontinued Operations							
(a) Basic (₹)		0.53	(0.47)	56.86	0.06	56.96	61.54
(b) Diluted (₹)		0.52	(0.47)	56.23	0.06	56.35	60.95

Refer Accompanying note to the Financial Results

IRIS RegTech Solutions Limited Navi Mumbai

Kkc & associates llp Chartered Accountants

IRIS REGTECH SOLUTIONS LIMITED

(Formerly known as IRIS Business Services Limited)

Corporate Identity Number: L72900MH2000PLC128943

Registered Office: 1405–1411, Plutonium Business Park, Thane-Belapur Road, Turbhe, Navi Mumbai – 400703, Maharashtra, India

Website: www.irisregtech.com | Tel: +91 22 67301000 | Email: cs@irisbusiness.com

Unaudited Consolidated Statement of Assets and Liabilities as at September 30, 2026

(₹ in lakhs)

Particulars	September 30, 2026 (Unaudited)	March 31, 2026 (Audited)
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	135.50	119.60
(b) Right-of-use Assets	2,229.76	866.07
(c) Other intangible assets	1,323.69	946.26
(d) Intangible Assets under Development	181.35	485.79
(e) Financial assets		
(i) Investments	-	-
(ii) Others	-	-
(iii) Other Financial Assets	1,814.47	6,487.91
(f) Deferred tax assets (net)	115.00	115.00
(2) Current assets		
(a) Financial assets		
(i) Investments	5,532.69	5,991.02
(ii) Trade receivables	4,393.20	2,748.64
(iii) Cash and cash equivalents	1,407.23	1,331.59
(iv) Bank Balances other than Cash and Cash Equivalents above	7,407.89	3,203.25
(v) Loans	2.93	3.67
(vi) Other financial assets	2,000.64	2,316.60
(b) Current tax assets (net)	133.82	-
(c) Other current assets	1,063.05	655.88
TOTAL ASSETS	**27,741.22**	**25,271.28**
EQUITY		
(a) Equity share capital	2,056.82	2,056.82
(b) Other equity	18,156.65	18,014.65
(c) Non-Controlling Interest	1.96	1.82
TOTAL EQUITY	**20,215.43**	**20,073.29**
LIABILITIES		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	1,154.96	42.12
(ii) Others	-	-
(b) Provisions	551.20	544.03
(c) Deferred tax liabilities (net)	-	-
(d) Other non-current liabilities	-	-
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	92.19	99.71
(ii) Lease liabilities	261.16	23.51
(iii) Trade payables		
a. Dues of micro enterprises and small enterprises	55.84	84.06
b. Dues of creditors other than micro enterprises and small enterprises	211.87	219.99
(iv) Other Financial Liabilities	1,990.97	2,305.01
(b) Provisions	238.76	259.77
(c) Current tax liabilities (net)	-	59.91
(d) Other Liabilities	2,968.84	1,559.88
TOTAL EQUITY AND LIABILITIES	**27,741.22**	**25,271.28**

IRIS RegTech Solutions Limited Navi Mumbai

kkc & associates LLP Chartered Accountants

IRIS REGTECH SOLUTIONS LIMITED
(Formerly known as IRIS Business Services Limited)

Corporate Identity Number: L72900MH2000PLC128943
Registered Office: 1405–1411, Plutonium Business Park, Thane-Belapur Road, Turbhe, Navi Mumbai – 400703, Maharashtra, India
Website: www.irisregtech.com | Tel: +91 22 67301000 | Email: cs@irisbusiness.com

Unaudited Consolidated Statement of Cashflow for the half year ended September 30, 2026

(₹ in lakhs)

Particulars	Half year ended September 30, 2026 (Unaudited)	Half year ended September 30, 2025 (Unaudited)
A. Cash Flows from Operating Activities		
Profit/(loss) for the year from Continuing Operations	**12.25**	**220.66**
Profit/(loss) for the year from Discontinuing Operations	-	**11,486.81**
Adjustments for:		
Depreciation and amortisation expense	329.86	131.31
Income Tax Expense	69.64	2,116.53
Share based payment accrual	69.84	137.89
Bad debts written off	-	0.86
Allowances for doubtful trade receivables	147.16	(67.85)
Sundry Creditors Balance W/back	(60.00)	-
Financial assets derecognised	(2.78)	(11.94)
Finance costs	81.22	23.95
Interest income	(286.96)	(172.00)
Unrealised gain on Short term Investments	28.45	(78.76)
Realised gain on Short term Investments	(200.78)	(7.42)
Effect of change in foreign currency translation reserve	8.48	23.31
Gain or losses from sale of "'GST ASP" Business	-	(14,395.67)
Operating profit before working capital changes	**196.38**	**(592.32)**
Changes in operating assets and liabilities		
(Increase) / decrease in trade receivables	(1,665.41)	71.30
(Increase) / decrease in loans	0.74	(2.32)
Increase / (decrease) in trade payables	(36.34)	(25.17)
(Increase) / decrease in other financial assets	493.49	(536.93)
(Increase) / decrease in other assets	(533.17)	269.78
Increase / (decrease) in provisions	7.62	(6.53)
Increase / (decrease) in other financial liabilities	(191.62)	438.61
Increase / (decrease) in other liabilities	1,408.63	511.21
Sale of Taxtech "GST ASP" Business		
Proceeds from sale of "GST ASP" Business	-	12,874.23
Transaction cost on slump sale	-	(288.54)
Acquisition of minority stake in subsidiary	-	(489.56)
Proceeds from sale of investment in subsidiary	-	660.66
Cash inflow / (outflow) from operating activity	**(319.68)**	**12,884.42**
Taxes paid (net)	(285.96)	(1,153.26)
Net cash inflow / (outflow) from operating activities - Total (A)	**(605.64)**	**11,731.16**
B. Cash flows from investing activities		
Acquisition of property, plant and equipment, intangibles and intangibles under development	(331.08)	(456.77)
Investment in Fixed Deposit	487.58	(7,974.85)
Investment in short term mutual fund	(1,998.98)	(1,940.02)
Redemption in short term mutual fund	2,428.86	258.04
Realised gain on Short term Investments	200.78	7.42
Interest received	83.08	172.00
Net cash inflow / (outflow) from investing activities - Total (B)	**870.24**	**(9,934.18)**
C. Cash flows from financing activities		
Repayment of Lease Liabilities	(146.59)	(13.24)
(Repayment) / proceeds from short term borrowings (net)	(29.59)	(215.58)
Proceeds from issue of shares on exercise of employee stock options	-	27.06
Interest paid on bank loans and others	(12.78)	(19.96)
Net cash inflow / (outflow) from financing activities - Total (C)	**(188.96)**	**(221.72)**
D. Net increase / (decrease) in cash and cash equivalents (A)+(B)+(C)	**75.64**	**1,575.26**
E. Cash and cash equivalents at the beginning of the period	**1,331.59**	**3,047.07**
F. Cash and cash equivalents at the end of the period - (D) + (E)	**1,407.23**	**4,622.33**

Note:

a) The above Statement of Cash Flows has been prepared under the indirect method set out in Ind AS 7 - Statement of Cash Flows as specified in the Companies (Indian Accounting Standard), 2015.

Disclosure of Cash Flows from Discontinued Operations		
Net cash inflows from operating activities	-	11,121.16
Net cash Outflows from investing activities	-	(5.26)
Net cash outflows from financing activities	-	-

IRIS RegTech Solutions Limited Navi Mumbai

kkc & associates LLP Chartered Accountants

IRIS REGTECH SOLUTIONS LIMITED

(Formerly known as IRIS Business Services Limited)

Corporate Identity Number: L72900MH2000PLC128943

Registered Office: 1405–1411, Plutonium Business Park, Thane-Belapur Road, Turbhe, Navi Mumbai – 400703, Maharashtra, India

Website: www.irisregtech.com | Tel: +91 22 67301000 | Email: cs@irisbusiness.com

Consolidated Segment wise results for the quarter and half year ended September 30, 2026

(₹ in lakhs)

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1. Segment Revenue						
(a) SupTech	2,176.23	1,949.92	1,663.47	4,126.15	3,284.51	7,573.28
(b) RegTech	1,583.21	1,153.47	1,062.65	2,736.68	1,825.06	4,689.10
(c) DataTech	32.73	49.85	44.81	82.58	88.30	187.62
(d) Others	81.94	122.12	85.42	204.06	177.70	399.85
Revenue from operations	**3,874.11**	**3,275.36**	**2,856.35**	**7,149.47**	**5,375.57**	**12,849.85**
2. Segment Results						
(a) SupTech	543.32	627.10	470.21	1,170.40	947.57	2,415.32
(b) RegTech	355.05	(138.74)	109.74	216.31	(21.43)	878.85
(c) DataTech	(150.36)	(122.04)	(60.91)	(272.39)	(49.45)	(178.16)
(d) Others	43.31	59.98	39.82	103.29	79.33	184.86
(e) Unallocated Income (Other income)	218.57	248.63	253.64	467.20	373.11	970.92
(f) Unallocated Expenses (Not directly attributable)	(626.07)	(604.92)	(545.97)	(1,231.00)	(919.49)	(2,295.08)
Total	**383.82**	**70.01**	**266.53**	**453.81**	**409.64**	**1,976.71**
Less: i) Finance Costs	44.96	33.43	6.54	78.38	21.51	52.37
ii) Depreciation and amortization expense	161.61	131.93	50.36	293.54	99.80	206.96
Profit / (Loss) Before Tax and Exceptional Items	**177.25**	**(95.36)**	**209.63**	**81.89**	**288.33**	**1,717.38**
Exceptional Items	-	-	-		-	-
Profit / (Loss) Before Tax from Continued Operations	**177.25**	**(95.36)**	**209.63**	**81.89**	**288.33**	**1,717.38**
Discontinued Operations						
Profit / (Loss) from discountinued operations	-	-	(16.70)	-	(63.01)	(63.01)
Exceptional Items	-	-	13,598.67	-	13,598.67	13,598.67
Profit / (Loss) from Discontinued Operations	**-**	**-**	**13,581.97**	**-**	**13,535.66**	**13,535.66**
Profit/(Loss) Before Tax	**177.25**	**(95.36)**	**13,791.60**	**81.89**	**13,823.99**	**15,253.04**

Note:

Not all Assets and liabilities used in the Entity's business are identifiable to specific reportable segment, as the same are used interchangeably between segments.The management believes that it not practicable to provide segment disclosures relating to total assets and liabilities.

IRIS RegTech Solutions Limited Navi Mumbai

kkc & associates llp Chartered Accountants

Notes:

a. The consolidated financial results of the Company have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other recognised accounting practices generally accepted in India.

b. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 5, 2026 and subjected to limited review by statutory auditors, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

c. The consolidated financial results include financial results of the following entities:

Sr.No.	Name of the Companies	Relationship
1	IRIS RegTech Solutions Limited	Parent
2	IRIS Business Services (Asia) Pte. Ltd	Subsidiary
3	IRIS Business Services LLC	Wholly Owned Subsidiary
4	Atanou S.r.l.	Wholly Owned Subsidiary
5	IRIS Data Solutions Private Limited	Wholly Owned Subsidiary
6	IRIS Regtech Sdn. Bhd.	Wholly Owned Subsidiary

d. Corresponding previous year / period's figures have been regrouped and reclassified wherever necessary.

For and on behalf of Board of Directors

K Balachandran
Whole Time Director & CEO
DIN: 00080055
Date: November 5, 2026
Place: Navi Mumbai

kkc & associates llp

Chartered Accountants
(formerly Khimji Kunverji & Co LLP)

Independent Auditor's Review Report on unaudited standalone financial results for the quarter ended 30 September 2026 and year to date results for the period from 1 April 2026 to 30 September 2026 of IRIS RegTech Solutions Limited (formerly known as IRIS Business Services Limited) under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of IRIS RegTech Solutions Limited (formerly known as IRIS Business Services Limited)

Introduction

1. We have reviewed the accompanying statement of unaudited standalone financial results of IRIS RegTech Solutions Limited ('the Company') for the quarter ended 30 September 2026 and year to date results for the period from 1 April 2026 to 30 September 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). We have initialled the Statement for identification purpose only.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting' specified in section 133 of the Companies Act, 2013 ('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. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of 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 ('the ICAI'). 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 is limited primarily to inquiries of company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

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 Ind AS, specified under Section 133 of the Act 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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **KKC & Associates LLP**
Chartered Accountants
(formerly Khimji Kunverji & Co LLP)
Firm Registration Number: 105146W/W100621



Soorej Kombaht
Partner
ICAI Membership No: 164366
UDIN: 26164366QFAHNB8985

Place: Hyderabad
Date: 5 November 2026

IRIS REGTECH SOLUTIONS LIMITED

(Formerly known as IRIS Business Services Limited)

Corporate Identity Number: L72900MH2000PLC128943

Registered Office: 1405–1411, Plutonium Business Park, Thane-Belapur Road, Turbhe, Navi Mumbai – 400703, Maharashtra, India

Website: www.irisregtech.com | Tel: +91 22 67301000 | Email: cs@irisbusiness.com

Statement of unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026

(₹ in lakhs, except per share data and per equity data)

Particulars		Quarter ended			Half Year		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Continuing Operations							
Income							
Revenue from operations	1	3,690.20	3,085.79	2,708.92	6,775.99	5,090.65	12,304.88
Other income	2	224.11	278.64	250.65	502.75	367.21	952.30
Total Income (1+2)	**3**	**3,914.31**	**3,364.43**	**2,959.57**	**7,278.74**	**5,457.86**	**13,257.18**
Expenses							
Employee benefits expense		1,969.66	1,962.39	1,623.25	3,932.05	3,003.92	6,529.83
Finance costs		44.96	33.43	6.54	78.39	21.51	52.37
Depreciation and amortisation expense		161.61	131.93	50.36	293.54	99.80	206.96
Other expenses		1,459.82	1,279.44	1,076.87	2,739.26	2,059.13	4,796.75
Total Expenses	**4**	**3,636.05**	**3,407.19**	**2,757.02**	**7,043.24**	**5,184.36**	**11,585.91**
Profit / (Loss) Before Exceptional Items and Tax (3-4)	**5**	**278.26**	**(42.76)**	**202.55**	**235.50**	**273.50**	**1,671.27**
Exceptional items	**6**	-	-	349.48	-	349.48	349.48
Profit / (Loss) Before Tax (5+6)	**7**	**278.26**	**(42.76)**	**552.03**	**235.50**	**622.98**	**2,020.75**
Tax Expense							
Current Tax		62.92	-	79.21	62.92	120.80	354.81
Total Tax Expense	**8**	**62.92**	**-**	**79.21**	**62.92**	**120.80**	**354.81**
Profit / (Loss) For The Period From Continuing Operations (7-8)	**9**	**215.34**	**(42.76)**	**472.82**	**172.58**	**502.18**	**1,665.94**
Profit / (Loss) Before Exceptional Items and Tax From Discontinued Operations							
Profit / (Loss) on Discontinued Operations	10	-	-	(17.87)	-	(80.92)	(80.92)
Gain on disposal of business	11	-	-	12,631.19	-	12,631.19	12,631.19
Tax Expense of Discontinued Operations	12	-	-	(1,972.79)	-	(1,935.83)	(2,193.82)
Profit / (Loss) For The Period From Discontinued Operations (10+11+12)	**13**	**-**	**-**	**10,640.53**	**-**	**10,614.44**	**10,356.45**
Profit / (Loss) for the Period (9+13)	**14**	**215.34**	**(42.76)**	**11,113.35**	**172.58**	**11,116.62**	**12,022.39**
Other comprehensive income	15	**25.90**	**36.07**	**(64.23)**	**61.97**	**(93.28)**	**(98.73)**
A Items that will not be reclassified to statement of profit and loss (net of taxes)							
(a) Remeasurements of the net defined benefit (liability) / asset		15.72	-	(32.31)	15.72	(32.31)	(17.49)
B Items that will be reclassified subsequently to statement of profit and loss (net of taxes)							
(a) Fair Value Changes on Derivatives Designated as cash flow hedge		10.18	36.07	(31.92)	46.25	(60.97)	(81.24)
Total Comprehensive Income / (Loss) (14+15)	**16**	**241.24**	**(6.69)**	**11,049.12**	**234.55**	**11,023.34**	**11,923.66**
Paid Up Equity Share Capital (Face value: ₹ 10 per share)		**2,056.82**	**2,056.82**	**2,055.82**	**2,056.82**	**2,055.82**	**2,056.82**
Other Equity							**17,979.96**
Earnings Per Share (Of ₹ 10/- Each) (Not annualised for interim period)							
For Continuing Operations							
(a) Basic (₹)		1.05	(0.21)	2.30	0.84	2.44	8.10
(b) Diluted (₹)		1.03	(0.21)	2.28	0.83	2.42	8.03
For Discontinued Operations							
(a) Basic (₹)		-	-	51.78	-	51.67	50.39
(b) Diluted (₹)		-	-	51.20	-	51.12	49.90
For Continuing and Discontinued Operations							
(a) Basic (₹)		1.05	(0.21)	54.08	0.84	54.11	58.49
(b) Diluted (₹)		1.03	(0.21)	53.48	0.83	53.53	57.93

Refer Accompanying note to the Financial Results

IRIS RegTech Solutions Limited Navi Mumbai

lkc & associates llp Chartered Accountants

IRIS REGTECH SOLUTIONS LIMITED

(Formerly known as IRIS Business Services Limited)

Corporate Identity Number: L72900MH2000PLC128943

Registered Office: 1405–1411, Plutonium Business Park, Thane-Belapur Road, Turbhe, Navi Mumbai – 400703, Maharashtra, India

Website: www.irisregtech.com | Tel: +91 22 67301000 | Email: cs@irisbusiness.com

Unaudited Standalone Statement of Assets and Liabilities as at September 30, 2026

(₹ in lakhs)

Particulars	September 30, 2026 (Unaudited)	March 31, 2026 (Audited)
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	122.47	118.22
(b) Right-of-use Assets	2,229.76	866.07
(c) Other intangible assets	900.08	946.26
(d) Intangible Assets under Development	81.59	485.79
(e) Financial assets		
(i) Investments	1,274.40	274.40
(ii) Other Financial assets	1,596.02	6,483.35
(f) Deferred tax assets (net)	115.00	115.00
(2) Current assets		
(a) Financial assets		
(i) Investments	5,532.69	5,991.02
(ii) Trade Receivables	4,515.23	2,523.74
(iii) Cash and cash equivalents	556.41	334.33
(iv) Bank Balances other than Cash and Cash Equivalents above	7,381.75	3,193.40
(v) Loans	2.93	3.67
(vi) Other Financial assets	2,124.35	2,896.84
(b) Current tax assets (net)	134.96	-
(c) Other assets	936.68	620.95
TOTAL ASSETS	**27,504.32**	**24,853.04**
EQUITY		
(a) Equity share capital	2,056.82	2,056.82
(b) Other equity	18,281.57	17,979.96
TOTAL EQUITY	**20,338.39**	**20,036.78**
LIABILITIES		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	1,154.96	42.12
(b) Provisions	551.20	544.03
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	92.19	99.71
(ii) Lease liabilities	261.16	23.51
(iii) Trade payables	-	
a. Dues of micro enterprises and small enterprises	55.83	84.06
b. Dues of creditors other than micro enterprises and small enterprises	209.04	197.39
(iv) Other financial liabilities	1,874.05	2,253.15
(b) Provisions	238.76	259.77
(c) Current tax liabilities (net)	-	25.65
(d) Other liabilities	2,728.74	1,286.87
TOTAL EQUITY AND LIABILITIES	**27,504.32**	**24,853.04**

IRIS Regtech Solutions Limited Navi Mumbai

Kkc & associates llp Chartered Accountants

IRIS REGTECH SOLUTIONS LIMITED
(Formerly known as IRIS Business Services Limited)
Corporate Identity Number: L72900MH2000PLC128943
Registered Office: 1405–1411, Plutonium Business Park, Thane-Belapur Road, Turbhe, Navi Mumbai – 400703, Maharashtra, India
Website: www.irisregtech.com | Tel: +91 22 67301000 | Email: cs@irisbusiness.com

Unaudited Standalone Statement of Cashflow for the half year ended September 30, 2026

(₹ in lakhs)

Particulars	Half year ended September 30, 2026 (Unaudited)	Half year ended September 30, 2025 (Unaudited)
Cash Flows from Operating Activities		
Profit/(loss) for the year from Continuing Operations	**172.58**	**502.18**
Profit/(loss) for the year from Discontinuing Operations	-	**10,614.44**
Adjustments for:		
Depreciation and Amortisation expense	293.54	127.93
Income Tax Expense	62.92	2,056.63
Share based payment accrual	69.84	137.89
Bad debts written off	0.03	-
Allowance for doubtful trade receivables	146.13	(68.78)
Sundry Creditors Balance W/back	(60.00)	-
Gains or losses from sale of "GST ASP" Business	-	(13,428.19)
Gains on sale of Investment in IRIS Logix Solutions Private Limited	-	(349.48)
Unrealised gain on Short term Investments	28.45	(78.76)
Realised gain on Short term Investments	(200.78)	(7.42)
Finance costs	78.39	21.51
Interest income	(276.53)	(161.33)
Financial assets derecognised	(2.78)	(11.94)
Operating profit before working capital changes	**311.79**	**(645.32)**
Changes in operating assets and liabilities		
(Increase) / decrease in trade receivables	(2,077.37)	139.40
(Increase) / decrease in loans	0.74	(2.32)
Increase / (decrease) in trade payables	(16.58)	(32.99)
(Increase) / decrease in other financial assets	951.62	(66.92)
(Increase) / decrease in other assets	(375.73)	117.37
Increase / (decrease) in provisions	7.62	25.78
Increase / (decrease) in other financial liabilities	(256.60)	368.97
Increase / (decrease) in other liabilities	1,441.59	353.53
Sale of GST Business	-	-
Proceeds from sale of "GST ASP" Business	-	12,650.92
Transaction cost on slump sale	-	(286.01)
Cash inflow / (outflow) from operating activities	**(12.92)**	**12,622.41**
Taxes paid (net)	(246.11)	(1,152.34)
Net cash inflow / (outflow) from operating activities - Total (A)	**(259.03)**	**11,470.07**
Cash flows from investing activities		
Acquisition of property, plant and equipment, intangibles and intangibles under development	240.24	(454.51)
Investment in subsidiaries	(1,000.00)	(489.56)
Sale of share of susidiary	-	800.48
Investment in Fixed deposit	719.87	(7,991.02)
Investment in short term mutual fund	(1,998.98)	(1,940.02)
Redemption in short term mutual fund	2,428.86	258.04
Realised gain on Short term Investments	200.78	7.42
Interest received	76.48	161.33
Net cash inflow / (outflow) from investing activities - Total (B)	**667.25**	**(9,647.84)**
Cash flows from financing activities		
Repayment of Lease Liabilities	(146.60)	(13.23)
(Repayment) / proceeds from short term borrowings (net)	(26.76)	(226.02)
Proceeds from issue of shares on exercise of employee stock options	-	27.06
Interest paid on bank loans and others	(12.78)	(7.39)
Net cash inflow / (outflow) from financing activities - Total (C)	**(186.14)**	**(219.58)**
Net increase / (decrease) in cash and cash equivalents (A)+(B)+(C) = (D)	**222.08**	**1,602.65**
Cash and cash equivalents at the beginning of the year - (E)	**334.33**	**2,181.95**
Cash and cash equivalents at the end of the period - (D) + (E)	**556.41**	**3,784.60**

Note:

a) The above Statement of Cash Flows has been prepared under the indirect method set out in Ind AS 7 - Statement of Cash Flows as specified in the Companies (Indian Accounting Standard), 2015.

Disclosure of Cash Flows from Discontinued Operations

Net cash inflows from operating activities	-	10,764
Net cash outflows from investing activities	-	(4.54)
Net cash outflows from financing activities	-	-

IRIS RegTech Solutions Limited Navi Mumbai

kkc & associates LLP Chartered Accountants

IRIS REGTECH SOLUTIONS LIMITED

(Formerly known as IRIS Business Services Limited)

Corporate Identity Number: L72900MH2000PLC128943

Registered Office: 1405–1411, Plutonium Business Park, Thane-Belapur Road, Turbhe, Navi Mumbai – 400703, Maharashtra, India.

Website: www.irisregtech.com| Tel: +91 22 67301000 | Email: cs@irisbusiness.com

Standalone Segment wise results for the quarter and half year ended September 30, 2026

(₹ in lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	September 30, 2026 (Unaudited)	**June 30, 2026 (Unaudited)**	**September 30, 2025 (Unaudited)**	**September 30, 2026 (Unaudited)**	**September 30, 2025 (Unaudited)**	**March 31, 2026 (Audited)**
1. Segment Revenue						
(a) SupTech	2,091.06	1,892.17	1,611.01	3,983.22	3,183.10	7,360.04
(b) RegTech	1,484.78	1,022.41	967.68	2,507.19	1,641.55	4,357.37
(c) DataTech	32.42	49.09	44.81	81.52	88.30	187.62
(d) Others	81.94	122.12	85.42	204.06	177.70	399.85
Less: Inter Segment Revenue	-		-	-	-	-
Revenue from operations	**3,690.20**	**3,085.79**	**2,708.92**	**6,775.99**	**5,090.65**	**12,304.88**
2. Segment Results						
(a) SupTech	578.39	661.57	502.10	1,239.96	1,011.03	2,560.30
(b) RegTech	315.06	(185.29)	73.76	129.77	(93.82)	705.81
(c) DataTech	(49.96)	(87.38)	(60.91)	(137.34)	(49.45)	(178.16)
(d) Others	43.31	59.98	39.82	103.29	79.33	184.86
(e) Unallocated Income (Other income)	224.11	278.64	250.65	502.75	367.21	952.30
(f) Unallocated Expenses (Not directly attributable)	(626.08)	(604.92)	(545.97)	(1,231.00)	(919.49)	(2,294.51)
Total	**484.83**	**122.60**	**259.45**	**607.43**	**394.81**	**1,930.60**
Less: i) Finance Costs	44.96	33.43	6.54	78.39	21.51	52.37
ii) Depreciation and amortization expense	161.61	131.93	50.36	293.54	99.80	206.96
Profit / (Loss) Before Tax and Exceptional Items	**278.26**	**(42.76)**	**202.55**	**235.50**	**273.50**	**1,671.27**
Exceptional Items	-	-	349.48	-	349.48	349.48
Profit / (Loss) Before Tax from Continued Operations	**278.26**	**(42.76)**	**552.03**	**235.50**	**622.98**	**2,020.75**
Discontinued Operations						
Profit / (Loss) from discontinued operations	-	-	(17.87)	-	(80.92)	(80.92)
Exceptional Items	-	-	12,631.19	-	12,631.19	12,631.19
Profit / (Loss) from Discontinued Operations	-	-	**12,613.32**	**-**	**12,550.27**	**12,550.27**
Profit/(Loss) Before Tax	**278.26**	**(42.76)**	**13,165.35**	**235.50**	**13,173.25**	**14,571.02**

Note:

Not all Assets and liabilities used in the Company's business are identifiable to specific reportable segment, as the same are used interchangeably between segments.

The management believes that it not practicable to provide segment disclosures relating to total assets and liabilities.

IRIS RegTech Solutions Limited Navi Mumbai

kkc & associates llp Chartered Accountants

Notes:

a. The standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other recognised accounting practices generally accepted in India.

b. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 5, 2026 and subjected to limited review by statutory auditors, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

c. Corresponding previous year / period's figures have been regrouped and reclassified wherever necessary.

For and on behalf of Board of Directors

IRIS RegTech Solutions Limited Navi Mumbai

K Balachandran
Whole Time Director & CEO
DIN: 00080055
Date: November 5, 2026
Place: Navi Mumbai

fkc & associates llp Chartered Accountants

Annexure II

Disclosure under Regulation 30 of SEBI (LODR) Regulations, 2015

Particulars	Details
Name & Designation of Senior Management Personnel ('SMP')	Ms. Shweta Jha, Vice President-Human Resource
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	**Appointment:** The Board of Directors, on the recommendation of the Nomination and Remuneration Committee, has designated Ms. Shweta Jha as Senior Management Personnel of the Company with effect from November 6, 2026. As the functional head of Human Resources, Ms. Shweta Jha is identified as Senior Management Personnel of the Company under Regulation 16(1)(d) of the SEBI LODR.
Date of Appointment (as SMP) & term of appointment	Designated as SMP w.e.f. November 6, 2026 ; Term: Not applicable.
Brief profile (in case of appointment)	Ms. Shweta Jha is the Vice President – Human Resources and heads the Human Resources function of the Company. She has over 18 years of experience in human resources across the IT/ITES, BFSI, retail and services sectors.

	In her current role, she leads the Company's people strategy across all business units and locations. She holds an MBA Executive Programme in Human Resource Management (EPHRM) from XLRI Jamshedpur and an MBA (HR) – from the University of Mumbai.
Relationship with directors (in case of appointment)	Not related to any of the Directors.