

## **Integrated Filing (Finance) Ind AS**

### **ZAGGLE PREPAID OCEAN SERVICES LIMITED**

#### **General Information**

Scrip code*	543985	
NSE Symbol*	ZAGGLE	
MSEI Symbol*	NOTLISTED	
ISIN*	INE07K301024	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	14-08-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-08-2025	
Description of presentation currency	INR	
Level of rounding	Millions	
Reporting Type	Quarterly	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	Operating Segment	
Start date of board meeting	14-08-2025	
Start time of board meeting	14:00:00	
End date of board meeting	14-08-2025	
End time of board meeting	15:40:00	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	true	
No. of times funds raised during the quarter	2	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Informa tion(1)

**Text Block**

Textual Information(1)	There are no defaults on loans and debt securities during the quarter ended June 30, 2025.
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## Financial Results - Ind-AS

Amount in (Millions)

Particulars		3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period		01-04- 2025	01-04- 2025
Date of end of reporting period		30-06- 2025	30-06- 2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
1	<b>Income</b>		
	Revenue from operations	3,314.89	3,314.89
	Other income	117.06	117.06
	<b>Total income</b>	3,431.95	3,431.95
2	<b>Expenses</b>		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d)	Employee benefit expense	169.40	169.40
(e)	Finance costs	10.79	10.79
(f)	Depreciation, depletion and amortisation expense	69.71	69.71
(g)	<b>Other Expenses</b>		
1	Cost of point redemption/gift cards	1,677.82	1,677.82
2	Incentives and Cash Back	955.58	955.58
3	Other Expenses	203.10	203.10
	<b>Total other expenses</b>	2,836.50	2,836.50
	<b>Total expenses</b>	3,086.40	3,086.40
	<b>Total profit before exceptional items and tax</b>	345.55	345.55
4	Exceptional items	0.00	0.00
5	<b>Total profit before tax</b>	345.55	345.55
6	<b>Tax expense</b>		
7	Current tax	90.89	90.89
8	Deferred tax	(4.09)	(4.09)
9	<b>Total tax expenses</b>	86.80	86.80
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	258.75	258.75
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00

15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	<b>Total profit (loss) for period</b>	258.75	258.75
17	Other comprehensive income net of taxes	(1.48)	(1.48)
18	<b>Total Comprehensive Income for the period</b>	257.27	257.27
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	134.24	134.24
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	1.93	1.93
	Diluted earnings (loss) per share from continuing operations	1.92	1.92
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	1.93	1.93
	Diluted earnings (loss) per share from continuing and discontinued operations	1.92	1.92
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

## Text Block

Textual Information(1)	<p>Notes:</p> <p>1 The above standalone unaudited financial results of Zaggie Prepaid Ocean Services Limited ("the Company") for the quarter ended June 30, 2025, were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on August 14, 2025. The statutory auditors of the company have carried out limited review of the above said results.</p> <p>2 The standalone unaudited financial results of the Company have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI").</p> <p>3 The details of funds raised through Initial Public Offer (IPO) by the Company during the financial year 2023-24, and utilisation of said funds as at June 30, 2025 are as follows: (Rs. in Million)</p> <table><tr><td>Object of the issue as per prospectus</td><td>Amount to be utilised as per prospectus</td><td>Utilisation up to June 30, 2025</td><td>Unutilised amount up to June 30, 2025*</td></tr><tr><td>Expenditure towards Customer acquisition and retention</td><td>3,000.00</td><td>2,371.68</td><td>628.32</td></tr><tr><td>Expenditure towards development of technology and products</td><td>400.00</td><td>143.81</td><td>256.19</td></tr><tr><td>Repayment/ pre-payment of certain borrowings, in full or part, availed by the Company</td><td>170.83</td><td>168.00</td><td>2.83</td></tr><tr><td>General corporate purposes</td><td>50.77</td><td>50.24</td><td>0.53</td></tr><tr><td>Total</td><td>3,621.60</td><td>2,733.73</td><td>887.87</td></tr></table> <p>* Net IPO Proceeds which were unutilised as at June 30, 2025 were temporarily invested in deposits with scheduled commercial banks and in monitoring account.</p> <p>4 "During the year 2024-25, pursuant to Qualified Institutions Placement ("QIP"), the Company has allotted 1,13,69,282 equity shares of face value of Rs. 1 each, to eligible Qualified Institutional Buyers at the issue price of Rs. 523.20 (including a premium of Rs. 522.20 per equity share) aggregating to Rs. 5,948.41 million. The issue was made in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.</p> <p>As per placement document dated December 23, 2024, the net proceeds from the Issue is Rs. 5,741.37 million, after deducting fees, commissions and expenses of the Issue Rs. 207.04 million, which was adjusted against the security premium.</p>	Object of the issue as per prospectus	Amount to be utilised as per prospectus	Utilisation up to June 30, 2025	Unutilised amount up to June 30, 2025*	Expenditure towards Customer acquisition and retention	3,000.00	2,371.68	628.32	Expenditure towards development of technology and products	400.00	143.81	256.19	Repayment/ pre-payment of certain borrowings, in full or part, availed by the Company	170.83	168.00	2.83	General corporate purposes	50.77	50.24	0.53	Total	3,621.60	2,733.73	887.87
Object of the issue as per prospectus	Amount to be utilised as per prospectus	Utilisation up to June 30, 2025	Unutilised amount up to June 30, 2025*																						
Expenditure towards Customer acquisition and retention	3,000.00	2,371.68	628.32																						
Expenditure towards development of technology and products	400.00	143.81	256.19																						
Repayment/ pre-payment of certain borrowings, in full or part, availed by the Company	170.83	168.00	2.83																						
General corporate purposes	50.77	50.24	0.53																						
Total	3,621.60	2,733.73	887.87																						

Out of Net QIP Proceeds, Rs. 836.78 million was utilised towards repayment of certain borrowings, strategic investment (acquisition of shares in associate), general corporate purpose and the balance unutilised Rs. 4,904.60 million as at June 30, 2025, comprise of Rs. 4,672.00 million temporarily invested as deposits with scheduled commercial banks and in monitoring account and Rs. 360.00 million advance payment towards acquisition of shares."

5 The Company has disclosed the segment information in the consolidated financial results and therefore no separate disclosure on segment information is given in the standalone financial results for the quarter ended June 30, 2025.

6 During the quarter ended June 30, 2025, the Company allotted 30,277 shares at an exercise price of Rs. 233 per option/share, under the Employee Stock Options Scheme of the Company.

7 The figures for the quarter ended March 31, 2025, represent the balancing figures between the audited figures for the financial year ended March 31, 2025 and the reviewed unaudited results for the nine months ended December 31, 2024.

## Other Comprehensive Income

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period	01-04- 2025	01-04- 2025
Date of end of reporting period	30-06- 2025	30-06- 2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Remeasurement of gain/(loss) on the defined benefit plans	(3.75)	(3.75)
2 Fair value changes in equity instruments through other comprehensive Income	1.55	1.55
Total Amount of items that will not be reclassified to profit and loss	(2.20)	(2.20)
2 Income tax relating to items that will not be reclassified to profit or loss	(0.72)	(0.72)
<b>3 Amount of items that will be reclassified to profit and loss</b>		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income	(1.48)	(1.48)

**Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)**

	Amount in (Millions)
Mode of Fund Raising	Public Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	22-09-2023
Amount Raised	3,920.00
Report filed for Quarter ended	30-06-2025
Monitoring Agency	true
Monitoring Agency Name, if applicable	CARE RATING LIMITED
Is there a Deviation / Variation in use of funds raised	false
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NA
Comments of the auditors, if any	NA

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Expenditure towards Customer acquisition and retention	NA	3,000.00	0.00	2,371.68	0.00	
2	Expenditure towards development of technology and products	NA	400.00	0.00	143.81	0.00	
3	Repayment/ pre-payment of certain borrowings, in full or part, availed by our Company	NA	170.83	0.00	168.00	0.00	
4	General corporate purposes	NA	50.99	50.77	50.24	0.00	

## Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (2)

	Amount in (Millions)
Mode of Fund Raising	QIP
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	23-12-2024
Amount Raised	5,948.41
Report filed for Quarter ended	30-06-2025
Monitoring Agency	true
Monitoring Agency Name, if applicable	CARE RATING LIMITED
Is there a Deviation / Variation in use of funds raised	false
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NA
Comments of the auditors, if any	NA

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Strategic investments, acquisitions and inorganic growth opportunities by our Company and our Subsidiary, SAISPL	NA	3,750.00	0.00	588.43	0.00	
2	Pre-payment/ re-payment, in part or full, of certain outstanding borrowings availed by our Company	NA	591.39	0.00	591.39	0.00	
3	General corporate purposes	NA	1,399.98	0.00	16.96	0.00	
4	Issue related expenses	NA	207.04	0.00	207.04	0.00	

**Signatory Details**

Name of signatory	Venkata Aditya Kumar Grandhi
Designation of person	Chief Financial Officer
Place	Hyderabad
Date	14-08-2025

## **Integrated Filing (Finance) Ind AS**

### **ZAGGLE PREPAID OCEAN SERVICES LIMITED**

#### **General Information**

Scrip code*	543985
NSE Symbol*	ZAGGLE
MSEI Symbol*	NOTLISTED
ISIN*	INE07K301024
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	14-08-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-08-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Single segment
Description of single segment	Operating Segment
Start date of board meeting	14-08-2025
Start time of board meeting	14:00:00
End date of board meeting	14-08-2025
End time of board meeting	15:40:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

## Financial Results - Ind-AS

Amount in (Millions)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
1	<b>Income</b>		
	Revenue from operations	3,319.65	3,319.65
	Other income	117.06	117.06
	<b>Total income</b>	3,436.71	3,436.71
2	<b>Expenses</b>		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d)	Employee benefit expense	174.61	174.61
(e)	Finance costs	10.79	10.79
(f)	Depreciation, depletion and amortisation expense	70.21	70.21
(g)	<b>Other Expenses</b>		
1	Cost of point redemption/gift cards	1,677.82	1,677.82
2	Incentives and Cash Back	955.58	955.58
3	Other Expenses	206.72	206.72
	<b>Total other expenses</b>	2,840.12	2,840.12
	<b>Total expenses</b>	3,095.73	3,095.73
	<b>Total profit before exceptional items and tax</b>	340.98	340.98
4	Exceptional items	0.00	0.00
5	<b>Total profit before tax</b>	340.98	340.98
6	<b>Tax expense</b>		
7	Current tax	90.89	90.89
8	Deferred tax	(4.48)	(4.48)
9	<b>Total tax expenses</b>	86.41	86.41
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	254.57	254.57
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	6.48	6.48

16	<b>Total profit (loss) for period</b>	261.05	261.05
17	Other comprehensive income net of taxes	(1.84)	(1.84)
18	<b>Total Comprehensive Income for the period</b>	259.21	259.21
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	261.11	261.11
	Total profit or loss, attributable to non-controlling interests	(0.06)	(0.06)
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	259.28	259.28
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	(0.07)	(0.07)
21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	134.24	134.24
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	1.94	1.94
	Diluted earnings (loss) per share from continuing operations	1.94	1.94
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	1.94	1.94
	Diluted earnings (loss) per share from continuing and discontinued operations	1.94	1.94
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

## Text Block

Textual Information(1)	<p>Notes:</p> <p>1 The above consolidated unaudited financial results of Zagggle Prepaid Ocean Services Limited ("the Company / Holding Company") for the quarter ended June 30, 2025, were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on August 14, 2025. The statutory auditors of the company have carried out limited review of the above said results.</p> <p>2 The consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI").</p> <p>3 The consolidated financial results include results of the following entities:</p> <table><tr><th>Name of the Entity</th><th>Relationship with the Holding Company</th></tr><tr><td>Span Across IT Solutions Private Limited</td><td>Subsidiary</td></tr><tr><td>Mobileware Technologies Private Limited</td><td>Associate</td></tr></table> <p>4 The details of funds raised through Initial Public Offer (IPO) by the Holding Company during the financial year 2023-24, and utilisation of said funds as at June 30, 2025 are as follows: (Rs. in Million)</p> <table><tr><th>Object of the issue as per prospectus</th><th>Amount to be utilised as per prospectus</th><th>Utilisation up to June 30, 2025</th><th>Unutilised amount up to June 30, 2025*</th></tr><tr><td>Expenditure towards Customer acquisition and retention</td><td>3,000.00</td><td>2,371.68</td><td>628.32</td></tr><tr><td>Expenditure towards development of technology and products</td><td>400.00</td><td>143.81</td><td>256.19</td></tr><tr><td>Repayment/ pre-payment of certain borrowings, in full or part, availed by the Company</td><td>170.83</td><td>168.00</td><td>2.83</td></tr><tr><td>General corporate purposes</td><td>50.77</td><td>50.24</td><td>0.53</td></tr><tr><td>Total</td><td>3,621.60</td><td>2,733.73</td><td>887.87</td></tr></table> <p>* Net IPO Proceeds which were unutilised as at June 30, 2025 were temporarily invested in deposits with scheduled commercial banks and in monitoring account.</p> <p>5 "During the year 2024-25, pursuant to Qualified Institutions Placement ("QIP"), the Company has allotted 1,13,69,282 equity shares of face value of Rs. 1 each, to eligible Qualified Institutional Buyers at the issue price of Rs. 523.20 (including a premium of Rs. 522.20 per equity share) aggregating to Rs. 5,948.41 million. The issue was made in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.</p> <p>As per placement document dated December 23,</p>	Name of the Entity	Relationship with the Holding Company	Span Across IT Solutions Private Limited	Subsidiary	Mobileware Technologies Private Limited	Associate	Object of the issue as per prospectus	Amount to be utilised as per prospectus	Utilisation up to June 30, 2025	Unutilised amount up to June 30, 2025*	Expenditure towards Customer acquisition and retention	3,000.00	2,371.68	628.32	Expenditure towards development of technology and products	400.00	143.81	256.19	Repayment/ pre-payment of certain borrowings, in full or part, availed by the Company	170.83	168.00	2.83	General corporate purposes	50.77	50.24	0.53	Total	3,621.60	2,733.73	887.87
Name of the Entity	Relationship with the Holding Company																														
Span Across IT Solutions Private Limited	Subsidiary																														
Mobileware Technologies Private Limited	Associate																														
Object of the issue as per prospectus	Amount to be utilised as per prospectus	Utilisation up to June 30, 2025	Unutilised amount up to June 30, 2025*																												
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Total	3,621.60	2,733.73	887.87																												

2024, the net proceeds from the Issue is Rs. 5,741.37 million, after deducting fees, commissions and expenses of the Issue Rs. 207.04 million, which was adjusted against the security premium.

Out of Net QIP Proceeds, Rs. 836.78 million was utilised towards repayment of certain borrowings, strategic investment (acquisition of shares in associate), general corporate purpose and the balance unutilised Rs. 4,904.60 million as at June 30, 2025, comprise of Rs. 4,672.00 million temporarily invested as deposits with scheduled commercial banks and in monitoring account and Rs. 360.00 million advance payment towards acquisition of shares."

(Rs. in Million)

Particulars Quarter Ended Year Ended

30-Jun-25 31-Mar-25 30-Jun-24 31-Mar-25

Unaudited (Refer Note 8) Unaudited Audited

Revenue from Customers

Program fee 1,454.78 1,570.78 1,269.39

5,456.41

Propel platform revenue / Gift cards 1,759.04

2,450.28 1,168.31 7,218.48

Platform fee / SaaS fee / Service fee 105.83

100.01 84.36 362.68

Total 3,319.65 4,121.07 2,522.06 13,037.57

Revenue from Customers

Geographical Segment information

Within India 3,319.65 4,121.07 2,522.06

13,037.57

Outside India - - - -

Total 3,319.65 4,121.07 2,522.06 13,037.57

"Notes:

i) Segment information is presented for the ""consolidated financial results"" as permitted under the Ind AS 108 - 'Operating Segments'".

ii) The Company's operating business are organised and managed according to nature of Products and services provided. This assessment resulted in identification of (a) Programme Fee; (b) Platform Fee / SaaS Fee / Service Fee; (c) Propel platform revenue / Gift cards as separate lines of business activities at Revenue level, by the Chief Operating Decision Maker (CODM). However, since the Company does not allocate common operating costs, assets and liabilities across business activities, as per the assessment undertaken by CODM, the allocation resources and assessment of the financial performance is undertaken at the Group level."

7 During the quarter ended June 30, 2025, the Company allotted 30,277 shares at an exercise price of Rs. 233 per option/share, under the Employee Stock Options Scheme of the Company.

8 The figures for the quarter ended March 31, 2025, represent the balancing figures between the audited figures for the financial year ended March 31, 2025 and the reviewed unaudited results for the nine months ended December 31, 2024.

## Other Comprehensive Income

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025	01-04-2025
Date of end of reporting period	30-06-2025	30-06-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Remeasurement of gain/(loss) on the defined benefit plans	(4.25)	(4.25)
2 Fair value changes in equity instruments through other comprehensive Income	1.55	1.55
3 Share of OCI of associate (net of tax)	0.01	0.01
Total Amount of items that will not be reclassified to profit and loss	(2.69)	(2.69)
2 Income tax relating to items that will not be reclassified to profit or loss	(0.85)	(0.85)
<b>3 Amount of items that will be reclassified to profit and loss</b>		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income	(1.84)	(1.84)