

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	12-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Third 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	Unaudited
Segment Reporting	Single segment
Description of single segment	Operating Segment
Start date of board meeting	12-02-2026
Start time of board meeting	14:30:00
End date of board meeting	12-02-2026
End time of board meeting	15:35:00

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?	Yes
No. of times funds raised during the quarter	3
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No
	<u>Textual Information(1)</u>

Text Block

<u>Textual Information(1)</u>	Not Applicable, no default
-----------------------------------	----------------------------

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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Part I	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.	
1	Income	
	Revenue from operations	4,976.26 12,600.99
	Other income	85.03 295.10
	Total income	5,061.29 12,896.09
2	Expenses	
(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	187.00 513.06
(e)	Finance costs	13.93 38.43
(f)	Depreciation, depletion and amortisation expense	97.76 241.65
(g)	Other Expenses	
1	Incentives and cash back	1,417.32 3,531.44
2	Cost of point redemption / gift cards	2,608.56 6,644.21
3	Other expenses	254.54 654.94
	Total other expenses	4,280.42 10,830.59
	Total expenses	4,579.11 11,623.73

3	Total profit before exceptional items and tax	482.18	1,272.36
4	Exceptional items	0.00	0.00
5	Total profit before tax	482.18	1,272.36
6	Tax expense		
7	Current tax	123.24	326.33
8	Deferred tax	(0.74)	(4.82)
9	Total tax expenses	122.50	321.51
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	359.68	950.85
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	359.68	950.85
17	Other comprehensive income net of taxes	(1.08)	(4.43)
18	Total Comprehensive Income for the period	358.60	946.42
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	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	Details of equity share capital		
	Paid-up equity share capital	134.45	134.45
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	2.68	7.08
	Diluted earnings (loss) per share from continuing operations	2.67	7.07
ii	Earnings per equity share for discontinued operations		

	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	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	2.68	7.08
	Diluted earnings (loss) per share from continuing and discontinued operations	2.67	7.07
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	<u>Textual Information(1)</u>	

Text Block

<p><u>Textual Information(1)</u></p>	<p>1.The above standalone unaudited financial results of Zaggie Prepaid Ocean Services Limited ("the Company") for the quarter and nine months ended December 31, 2025, were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on February 12, 2026. The statutory auditors of the Company have carried out limited review of the above said results. ' 2.The standalone 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"). ' 3.During the quarter ended December 31, 2025, pursuant to the share purchase agreement dated October 24, 2025, the company acquired an additional 44.44% equity shareholding in Greenedge Enterprises Private Limited. Consequent to the said acquisition, Greenedge Enterprises Private Limited became a wholly-owned subsidiary of the company w.e.f December 05, 2025. ' ' 4.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 December 31, 2025 are as follows: ' ' (Rs. in Million) ' Object of the issue as per prospectus Amount to be utilised as per prospectus "Utilisation up to ' December 31, 2025" "Unutilised amount up to ' December 31, 2025" ' Expenditure towards Customer acquisition and retention 3,000.00 3,000.00 - ' Expenditure towards development of technology and products 400.00 400.00 - ' Repayment / pre-payment of certain borrowings, in full or part, availed by the Company 170.83 170.83 - ' General corporate purposes 50.77 50.77 - ' Total 3,621.60 3,621.60 - ' 5. Out of Net Proceeds of Rs. 5,741.37 million, received from Qualified Institutions Placement ("QIP") completed during the year 2024-25, the Company has utilised Rs. 1,289.57 million as at December 31, 2025, for repayment of certain borrowings, strategic investment (acquisition of shares in associate and subsidiary), general corporate purpose and the balance unutilised Rs. 4,451.80 million, are temporarily invested as deposits with scheduled commercial banks and in monitoring account. ' 6. The Board of Directors and the</p>
--------------------------------------	---

Shareholders, in their meetings held on October 03, 2025 and October 31, 2025 respectively, approved inter-alia issuance of 352,734 Share Warrants on preferential basis to Promoter Group and 705,467 Share Warrants on preferential basis to Non-promoters in accordance with Section 23, 42 and 62 of the Companies Act, 2013 read with Chapter V of SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2018. Consequently, the Company allotted 1058201 Warrants during the financial year 2025-26 to the aforesaid Investors against receipt of 25% of issued price of Rs. 567 per Warrant i.e. Rs. 141.75 per Warrant aggregating Rs. 149.99 million and the balance 75% of the consideration shall be payable by the warrant holders at the time of conversion of the warrants into Equity Shares. ' 7. The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes, which have been effective from November 21, 2025. The incremental impact of these changes have been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025 which is not material. ' 8. 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 and nine months ended December 31, 2025. ' 9. During the quarter ended December 31, 2025, the Company allotted 69,345 equity shares at an exercise price of Rs. 164 per option and 128,600 equity shares at an exercise price of Re. 1 per option, under the Employee Stock Options Scheme of the Company. '

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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Remeasurement gain / (loss) of defined benefit plan	(1.13)	(6.86)
2 Equity instruments through other comprehensive income	(0.28)	0.82
Total Amount of items that will not be reclassified to profit and loss	(1.41)	(6.04)
2 Income tax relating to items that will not be reclassified to profit or loss	(0.33)	(1.61)
3 Amount of items that will be reclassified to profit and loss		
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	(1.08)	(4.43)

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

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	31-12-2025
Monitoring Agency	Yes
Monitoring Agency Name, if applicable	CARE RATING AGENCY
Is there a Deviation / Variation in use of funds raised	No
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	3,000.00	0.00	
2	Expenditure towards development of technology and products	NA	400.00	0.00	400.00	0.00	
3	Repayment/ pre-payment of certain borrowings, in full or part, availed by our Company	NA	170.83	0.00	170.83	0.00	
4	General corporate purposes	NA	50.99	50.77	50.77	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	31-12-2025
Monitoring Agency	Yes
Monitoring Agency Name, if applicable	CARE RATING LIMITED
Is there a Deviation / Variation in use of funds raised	No
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	591.50	0.00	
2	Pre-payment/re-payment, in part or full, of certain outstanding borrowings availed by our Company	NA	591.40	0.00	591.40	0.00	
3	General corporate purposes	NA	1,400.00	0.00	106.70	0.00	
4	Issue related expenses	NA	207.00	0.00	207.00	0.00	

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (3)

Amount in (Millions)

Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	16-12-2025
Amount Raised	149.90
Report filed for Quarter ended	31-12-2025
Monitoring Agency	No
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
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 brand building activities including promotions, advertisements, marketing, and related initiatives, aims to enhance the Company's and its subsidiaries' market reach and visibility	NA	399.90	0.00	92.80	0.00	
2	Working Capital	NA	60.00	0.00	50.00	0.00	
3	General Corporate Purposes	NA	140.00	0.00	0.00	0.00	

Signatory Details

Name of signatory	Venkata Aditya Kumar Grandhi
Designation of person	Chief Financial Officer
Place	Hyderabad
Date	12-02-2026

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	12-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Third 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	Unaudited
Segment Reporting	Single segment
Description of single segment	Operating Segment
Start date of board meeting	12-02-2026
Start time of board meeting	14:30:00
End date of board meeting	12-02-2026
End time of board meeting	15:35:00

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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	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.	
1	Income	
	Revenue from operations	5,255.49 12,897.30
	Other income	86.65 296.04
	Total income	5,342.14 13,193.34
2	Expenses	
(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	194.36 530.62
(e)	Finance costs	12.78 37.28
(f)	Depreciation, depletion and amortisation expense	98.47 243.39
(g)	Other Expenses	
1	Incentives and cash back	1,417.32 3,531.44
2	Other expenses	296.15 707.42
3	Cost of point redemption / gift cards	2,826.03 6,861.67
	Total other expenses	4,539.50 11,100.53
	Total expenses	4,845.11 11,911.82

3	Total profit before exceptional items and tax	497.03	1,281.52
4	Exceptional items	0.00	0.00
5	Total profit before tax	497.03	1,281.52
6	Tax expense		
7	Current tax	128.36	331.45
8	Deferred tax	(1.59)	(6.04)
9	Total tax expenses	126.77	325.41
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	370.26	956.11
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.36	25.41
16	Total profit (loss) for period	370.62	981.52
17	Other comprehensive income net of taxes	(1.47)	(5.21)
18	Total Comprehensive Income for the period	369.15	976.31
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	363.89	974.80
	Total profit or loss, attributable to non-controlling interests	6.73	6.72
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	362.51	969.68
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	6.64	6.63
21	Details of equity share capital		
	Paid-up equity share capital	134.45	134.45
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	2.76	7.31
	Diluted earnings (loss) per share from continuing operations	2.75	7.29
ii	Earnings per equity share for discontinued operations		

	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	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	2.76	7.31
	Diluted earnings (loss) per share from continuing and discontinued operations	2.75	7.29
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	<u>Textual Information(1)</u>	

Text Block

<p><u>Textual Information(1)</u></p>	<p>1.The above consolidated unaudited financial results of Zaggle Prepaid Ocean Services Limited ("the Company / Holding Company") for the quarter and nine months ended December 31 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on February 12 2026. The statutory auditors of the Company have carried out limited review of the above said results. ' ' 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"). ' ' 3. During the quarter ended December 31 2025 pursuant to the share purchase agreement dated October 24 2025 the company acquired an additional 44.44% equity shareholding in Greenedge Enterprises Private Limited. Consequent to the said acquisition Greenedge Enterprises Private Limited became a wholly-owned subsidiary of the company w.e.f December 05 2025. ' ' 4. The consolidated financial results include results of the following entities: ' ' Name of the Entity Relationship with the Holding Company ' Span Across IT Solutions Private Limited Subsidiary ' Greenedge Enterprises Private Limited Subsidiary (w.e.f. September 30, 2025) ' Mobileware Technologies Private Limited Associate ' ' 5. 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 December 31 2025 are as follows: ' ' Object of the issue as per prospectus Amount to be utilised as per prospectus Utilisation up to ' December 31 2025 Unutilised amount up to ' December 31 2025 ' Expenditure towards Customer acquisition and retention 3000.00 3000.00 - ' Expenditure towards development of technology and products 400.00 400.00 - ' Repayment/ pre-payment of certain borrowings, in full or part availed by the Company 170.83 170.83 - ' General corporate purposes 50.77 50.77 - ' Total 3621.60 3621.60 - ' ' 6. Out of Net Proceeds of Rs. 5741.37 million received from Qualified Institutions Placement ("QIP") completed during the year 2024-25 the Company has utilised Rs. 1289.57 million as at December 31 2025 for</p>
--------------------------------------	--

repayment of certain borrowings strategic investment (acquisition of shares in associate and subsidiary) general corporate purpose and the balance unutilised Rs. 4451.80 million are temporarily invested as deposits with scheduled commercial banks and in monitoring account.

' 7. Segment Reporting : ' (Rs in Million) ' Particulars Quarter Ended
Nine months Ended Year Ended ' 31-Dec-25 30-Sep-25 31-Dec-24
31-Dec-25 31-Dec-24 31-Mar-25 ' Unaudited Unaudited Unaudited
Unaudited Unaudited Audited ' Revenue from Customers ' Program
fee 2111.29 1738.95 1355.13 5305.02 3885.63 5456.41 ' Propel
platform revenue / Gift cards 3027.91 2465.50 1,920.58 7252.45
4768.20 7218.48 ' Platform fee / SaaS fee / Service fee 116.29 117.71
93.16 339.83 262.67 362.68 ' Total 5255.49 4322.16 3368.87
12897.30 8916.50 13037.57 ' Revenue from Customers '

Geographical Segment information ' Within India 5255.49 4322.16
3368.87 12897.30 8916.50 13037.57 ' Outside India - - - - ' Total
5255.49 4322.16 3368.87 12897.30 8916.50 13037.57 ' 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) Progame 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. ' 8. The Board of Directors of the

Company, in their meeting held on December 16 2025 approved
incorporation of a wholly-owned subsidiary in GIFT City Gujarat under
the name Zaggle Payments IFSC Limited subject to receipt of
requisite approvals from the concerned regulatory authorities. As at
December 31 2025 the incorporation process is in progress pending
requisite approval from concerned regulatory authorities. ' 9. The
Board of Directors and the Shareholders in their meetings held on
October 03 2025 and October 31 2025 respectively approved inter-
alia issuance of 352734 Share Warrants on preferential basis to
Promoter Group and 705467 Share Warrants on preferential basis to
Non-promoters in accordance with Section 23 42 and 62 of the

Companies Act 2013 read with Chapter V of SEBI (Issue of Capital and Disclosure Requirement) Regulations 2018. Consequently the Company allotted 1058201 Warrants during the financial year 2025-26 to the aforesaid Investors against receipt of 25% of issued price of Rs. 567 per Warrant i.e. Rs. 141.75 per Warrant aggregating to Rs. 149.99 million and the balance 75% of the consideration shall be payable by the warrant holders at the time of conversion of the warrants into Equity Shares. ' 10.The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes, which have been effective from November 21, 2025. The incremental impact of these changes have been recognised in the financial results of the Group for the quarter and nine months ended December 31, 2025 which is not material. ' 11.During the quarter ended December 31, 2025, the Company allotted 69,345 equity shares at an exercise price of Rs 164 per option and 128,600 equity shares at an exercise price of Rs 1 per option, under the Employee Stock Options Scheme of the Company. '

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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Remeasurement gain / (loss) of defined benefit plan	(1.39)	(7.69)
2 Equity instruments through other comprehensive income	(0.28)	0.82
3 Share of OCI of associates (net of tax)	(0.20)	(0.17)
Total Amount of items that will not be reclassified to profit and loss	(1.87)	(7.04)
2 Income tax relating to items that will not be reclassified to profit or loss	(0.40)	(1.83)
3 Amount of items that will be reclassified to profit and loss		
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	(1.47)	(5.21)

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							