Independent Auditor's Limited Review Report on unaudited consolidated financial results of SIS Limited for the quarter and six months ended September 30, 2025, pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of
SIS Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of SIS Limited ("**the Parent Company**") and its subsidiaries/ step down subsidiaries **(the Parent and its subsidiaries/ step down subsidiaries together referred to as "the Group")**, its share of the net profits / (loss) after tax and total comprehensive income / (loss) of its joint ventures for the quarter and six months ended September 30, 2025 ("**the Statement**") attached herewith, being prepared and submitted by the Parent pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended thereafter ("**the Listing Regulations"**), which has been initialed by us for identification purpose.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, "Interim Financial Reporting" ("**Ind AS 34"**), 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 the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

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

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 as amended issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the financial results of the entities as mentioned in Annexure below.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principle laid down in the aforesaid Indian Accounting Standard ("**Ind AS"**) prescribed 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

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the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the financial results of 33 subsidiaries/step down subsidiaries included in the Statement, whose financial results includes total assets of Rs.4,506.07 crore as at September 30, 2025, and total revenue of Rs. 2,442.37 crore and Rs. 4,749.84 crore, total net profit/ (loss) after tax of Rs. 39.81 crore and Rs.87.60 crore, total comprehensive income of Rs. 35.62 crore and Rs. 82.64 crore for the quarter and six months ended September 30, 2025, respectively, and cash outflows (net) of Rs. 33.51 crore for the six months ended September 30, 2025. The consolidated financial results also include the Group share of net profit/ (loss) after tax of Rs. 8.07 crore and Rs. 15.65 crore and total comprehensive income / (loss) of Rs.8.26 crore and Rs.15.66 crore for the quarter and six months ended September 30, 2025 in respect of 5 joint ventures.

These financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries/ step down subsidiaries and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

7. We also did not review the standalone financial results of 2 foreign subsidiaries (Including one step down subsidiaries) whose financial results includes total assets of Rs. 47.16 crore as at September 30, 2025, and total revenue of Rs. Nil and Rs. Nil , total net profit/ (loss) after tax of Rs. Nil and Rs. 11.96 crore total comprehensive income of Rs. Nil and Rs. 11.96 crore for the quarter and six months ended September 30, 2025, respectively, and cash outflows (net) of Rs. Nil for the six months ended September 30, 2025, included in the statement which have been prepared by the management of respective subsidiaries/ step down subsidiaries and furnished to us by the management. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Group.

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

For **S S Kothari Mehta & Co. LLP**
Chartered Accountants
Firm Reg. No. 000756N/ N500441

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

Naveen Aggarwal
Partner
Membership No. 094380
UDIN: UDIN25094380BMKXML8786

Place: New Delhi
Date: November 05, 2025

Annexure to Auditor's Limited Review Report

List of subsidiaries / step down subsidiaries

1. SMC Integrated Facility Management Solutions Limited (formerly known as Service Master Clean Limited)
2. Tech SIS Limited
3. SIS Pestx India Private Limited (formerly known as Terminix SIS India Private Limited)
4. SIS Business Support Services and Solutions Private Limited
5. Dusters Total Solutions Services Private Limited
6. SIS Synergistic Adjacencies Ventures Private Limited (formerly known as SISCO Security Services Private Limited)
7. SLV Security Services Private Limited
8. Rare Hospitality and Services Private Limited
9. Uniq Security Solutions Private Limited
10. Uniq Detective and Security Services (Tamilnadu) Private Limited
11. Uniq Detective and Security Services (AP) Private Limited
12. Uniq Facility Services Private Limited
13. SIS Alarm Monitoring and Response Services Private Limited
14. ADIS Enterprises Private Limited
15. ONE SIS Solutions Private Limited
16. One SIS Residential Solutions Private Limited
17. SIS Security International Holdings Pte. Ltd. (formerly known as SIS International Holdings Limited)
18. SIS Security Asia Pacific Holdings Pte. Ltd. (formerly known as SIS Asia Pacific Holdings Limited)
19. SIS Australia Holdings Pty Ltd
20. SIS Australia Group Pty Ltd
21. SIS Group International Holdings Pty Ltd
22. MSS Strategic Medical and Rescue Pty Ltd
23. SIS MSS Security Holdings Pty Ltd
24. MSS Security Pty Ltd
25. Australian Security Connections Pty Ltd
26. Southern Cross Protection Pty Ltd
27. Askara Pty Ltd
28. Charter Security Protective Services Pty Ltd
29. Platform 4 Group Ltd
30. SIS Henderson Holdings Pte Ltd
31. Henderson Security Services Pte Ltd
32. Henderson Technologies Pte Ltd
33. Triton Security Services Ltd
34. Safety Direct Solutions Pty Ltd
35. Safety Direct Solutions Pty Ltd NZ

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Chartered Accountants

List of Joint Ventures:

1. SIS Cash Services Limited
2. SIS Prosegur Holdings Private Limited
3. SIS Prosegur Cash Logistics Private Limited
4. SIS-Prosegur Cash Services Private Limited
5. Habitat Security Pty Limited

SIS Limited
Registered office: Annapoorna Bhawan, Telephone Exchange Road, Kurji, Patna - 800010
CIN: L75230BR1985PLC002083

Statement of consolidated financial results for the quarter and six months ended September 30, 2025

(Figures in INR crore except per share data)

Sl No.	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	a) Revenue from operations	3,758.52	3,548.49	3,268.81	7,307.01	6,398.66	13,189.04
	b) Other income	6.41	20.78	9.13	27.19	18.74	58.66
	c) Other gain / (loss)	5.13	-2.33	-1.58	2.80	0.64	9.41
	Total Income (a + b + c)	**3,770.06**	**3,566.94**	**3,276.36**	**7,337.00**	**6,418.04**	**13,257.11**
2	**Expenses**						
	a) Cost of materials consumed	13.60	13.19	13.05	26.79	29.04	64.44
	b) Purchases of inventories	20.66	18.07	18.77	38.73	32.99	54.07
	c) Changes in inventories	-3.37	-0.33	0.81	-3.70	1.71	2.53
	d) Employee benefits expense	3,184.27	2,986.73	2,728.71	6,171.00	5,347.47	10,909.35
	e) Finance costs	36.79	40.88	40.36	77.67	82.52	160.65
	f) Depreciation and amortisation expenses	47.58	41.59	42.00	89.17	84.74	163.78
	g) Impairment of goodwill	-	-	-	-	-	305.83
	h) Other expenses	375.10	378.75	362.71	753.85	705.31	1,554.95
	Total expenses (a + b + c + d + e + f + g + h)	**3,674.63**	**3,478.88**	**3,206.41**	**7,153.51**	**6,283.78**	**13,215.60**
3	Share of profit / (loss) of associates / joint ventures	8.07	7.58	6.06	15.65	12.95	25.83
4	**Profit / (loss) before exceptional items and tax (1-2+3)**	**103.50**	**95.64**	**76.01**	**199.14**	**147.21**	**67.34**
5	Exceptional items	-	-	-	-	-	-
6	**Profit / (loss) before tax (4-5)**	**103.50**	**95.64**	**76.01**	**199.14**	**147.21**	**67.34**
7	**Tax expense / (credit)**						
	Current tax	15.61	15.67	5.49	31.28	29.98	45.11
	Deferred tax	7.16	-12.98	1.71	-5.82	-15.80	10.44
	Total tax expense / (credit)	**22.77**	**2.69**	**7.20**	**25.46**	**14.18**	**55.55**
8	**Profit / (loss) for the period (6-7)**	**80.73**	**92.95**	**68.81**	**173.68**	**133.03**	**11.79**
9	**Other comprehensive income**						
	Items that will be reclassified to profit or loss:						
	a) Foreign exchange gain / (loss) on monetary items included in Net Investment in a foreign subsidiary	35.84	50.87	49.62	86.71	66.34	-8.02
	b) Income tax relating to these items	-	-	-	-	-	-
	Items that will not be reclassified to profit or loss:						
	a) Remeasurement of defined benefit plan	0.76	-5.33	-2.28	-4.57	-2.61	-16.77
	b) Income tax relating to these items	-0.19	1.33	0.57	1.14	0.65	4.24
	c) Share of other comprehensive income of associates / joint ventures	0.19	-0.18	0.08	0.01	0.07	-0.27
	Other comprehensive income / (loss) for the period (net of taxes)	**36.60**	**46.69**	**47.99**	**83.29**	**64.45**	**-20.82**
10	**Total comprehensive income / (loss) for the period (8+9)**	**117.33**	**139.64**	**116.80**	**256.97**	**197.48**	**-9.03**
11	**Profit attributable to:**						
	Owners of the Parent	80.73	92.95	68.81	173.68	133.03	11.79
	Non-controlling interests	-	-	-	-	-	-
12	**Other comprehensive income attributable to:**						
	Owners of the Parent	36.60	46.69	47.99	83.29	64.45	-20.82
	Non-controlling interest	-	-	-	-	-	-
13	**Total comprehensive income / (loss) attributable**						
	Owners of the Parent	117.33	139.64	116.80	256.97	197.48	-9.03
	Non-controlling interest	-	-	-	-	-	-
14	Paid-up equity share capital (face value of INR 5/- per share)	70.46	70.42	72.08	70.46	72.08	72.18
15	Reserves i.e. Other equity	2,443.88	2,325.97	2,540.66	2,443.88	2,540.66	2,335.71
16	Earnings Per Share (EPS) (INR 5/- each)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)
	(a) Basic (INR)	5.73	6.44	4.77	12.18	9.23	0.82
	(b) Diluted (INR)	5.68	6.41	4.74	12.07	9.16	0.81

Please see the accompanying notes to the financial results

SIS LIMITED A-28 & 29 Okhla, Phase-I, New Delhi-110020 Tel:011-43464444

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SIS Limited
Registered office : Annapoorna Bhawan, Telephone Exchange Road, Kurji, Patna – 800010
CIN: L75230BR1985PLC002083

Statement of consolidated assets and liabilities as at September 30, 2025

(Figures in INR crore)

	Particulars	September 30, 2025 (Unaudited)	March 31, 2025 (Audited)
A	**ASSETS**		
	Non – current assets		
	Property, plant and equipment	495.31	374.56
	Capital work-in-progress	21.72	5.65
	Goodwill	807.30	751.59
	Other intangible assets	162.56	167.40
	Intangible assets under development	46.52	30.79
	Investments in joint ventures	116.39	100.95
	Financial assets		
	(i) Investments	48.99	38.49
	(ii) Other non-current financial assets	73.55	77.53
	Deferred tax assets (net)	328.01	313.91
	Income tax assets (net)	183.62	226.44
	Other non – current assets	12.92	19.45
	Total non – current assets	**2,296.89**	**2,106.76**
	Current assets		
	Inventories	32.07	28.38
	Financial assets		
	(i) Investments	8.12	8.09
	(ii) Trade receivables	2,127.59	1,864.03
	(iii) Cash and cash equivalents	733.06	716.92
	(iv) Bank balances other than in (iii) above	251.30	455.64
	(v) Loans	-	-
	(vi) Other current financial assets	997.31	777.58
	Other current assets	251.09	153.90
	Assets classified as held for distribution	0.22	0.22
	Total current assets	**4,400.76**	**4,004.76**
	Total assets	**6,697.65**	**6,111.52**
B	**EQUITY AND LIABILITIES**		
	Equity		
	Equity share capital	70.46	72.18
	Other equity	2,443.88	2,335.71
	Equity attributable to owners	**2,514.34**	**2,407.89**
	Non-controlling interests	-	-
	Total equity	**2,514.34**	**2,407.89**
	Liabilities		
	Non – current liabilities		
	Financial liabilities		
	(i) Borrowings	886.22	856.95
	(ia) Lease Liabilities	153.63	102.53
	(ii) Other Financial Liabilities	0.01	0.01
	Provisions	249.17	217.11
	Deferred tax liabilities (net)	30.20	30.06
	Total non- current liabilities	**1,319.23**	**1,206.66**
	Current liabilities		
	Financial liabilities		
	(i) Borrowings	603.60	644.65
	(ia) Lease liabilities	43.63	41.31
	(ii) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	16.87	14.50
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	55.94	67.59
	(iii) Other current financial liabilities	1,319.77	1,049.34
	Other current liabilities	287.64	225.00
	Provisions	508.23	418.67
	Income tax liabilities (net)	28.12	35.63
	Liabilities classified as held for distribution	0.28	0.28
	Total current liabilities	**2,864.08**	**2,496.97**
	Total liabilities	**4,183.31**	**3,703.63**
	Total equity and liabilities	**6,697.65**	**6,111.52**

SIS LIMITED A-28 & 29 Okhla, Phase-I, New Delhi-110020 Tel:011-46464444

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CIN: L75230BR1985PLC002083

Consolidated statement of cash flows for the six months ended September 30, 2025

(Figures in INR crore)

	Particulars	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)
A	**CASH FLOWS FROM OPERATING ACTIVITIES**		
	Profit before tax	199.14	147.21
	Adjusted for:		
	Depreciation and amortization expenses	89.17	84.74
	Unrealised Foreign exchange (gain) / loss	8.89	5.09
	Net (gain) / loss on sale of property, plant and equipment	-2.84	-3.28
	Finance costs	77.67	82.52
	Interest income classified as investing cash flows	-27.19	-21.13
	Provision for doubtful debts	22.37	10.31
	Employee stock option compensation expense	1.40	1.50
	Other non-cash items	-24.47	-12.95
	Operating profit / (loss) before changes in working capital	**344.14**	**294.01**
	Changes in working capital:		
	Decrease / (increase) in trade receivables	-214.23	31.76
	Decrease / (increase) in inventories	-3.66	1.59
	Decrease / (increase) in other current assets	-94.46	-26.12
	Decrease / (increase) in other current financial assets	-104.61	-84.39
	(Decrease) / increase in trade payables	-13.69	-9.39
	(Decrease) / increase in provisions	72.60	37.39
	(Decrease) / increase in other current liabilities	-28.06	24.52
	(Decrease) / increase in other current financial liabilities	213.97	21.66
	Decrease / (increase) in other non-current financial assets	0.34	-0.46
	(Decrease) / increase in other non-current financial liabilities	-1.47	-0.48
	Cash (used in) / generated from operations	**170.87**	**290.09**
	Direct tax (paid), net of refunds	0.52	-92.03
	Net cash inflow / (outflow) from operating activities	**171.39**	**198.06**
B	**CASH FLOWS FROM INVESTING ACTIVITIES**		
	Purchase of property plant and equipment and intangible assets (including Capital work in progress/intangible assets under development)	-125.51	-58.23
	Proceeds from sale/disposal of property, plant and equipment	6.54	6.68
	Acquisition of subsidiary's non-controlling interest	-	-3.22
	Other investments made	-10.50	-10.17
	Investment in fixed deposits	-598.69	-147.28
	Redemption of fixed deposits	811.35	124.31
	Changes in restricted balances	-0.01	-9.76
	Interest received	25.44	15.43
	Dividend received	0.14	0.14
	Net cash inflow / (outflow) from investing activities	**108.76**	**-82.10**
C	**CASH FLOWS FROM FINANCING ACTIVITIES**		
	Proceeds from issue of share capital (net of share issue expenses) including application money received on pending allotment	0.11	0.03
	Buy back of equity shares including transaction cost and tax	-151.65	-
	Foreign exchange gain / (loss) realized	-0.82	-0.17
	Proceeds from term loans	61.44	35.01
	Repayment of term loans	-155.91	-59.67
	Interest paid	-64.72	-73.07
	Payment of lease liabilities	-39.19	-29.99
	Net cash inflow / (outflow) from financing activities	**-350.74**	**-127.86**
D	**Net increase / (decrease) in cash and cash equivalents (A+B+C)**	**-70.59**	**-11.90**
E	Cash and cash equivalents at the beginning of the period	199.66	-52.26
F	Translation adjustments	47.32	24.13
	Cash and cash equivalents at the end of the period (D+E+F)	**176.39**	**-40.03**

For the purpose of consolidated statement of cash flows, cash and cash equivalents comprises of followings:

Particulars	September 30, 2025	September 30, 2024
Cash and cash equivalents at the end of the period	733.06	675.22
Cash credit at the end of the period	-556.67	-715.25
Balances as per statement of cash flows	**176.39**	**-40.03**

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NEW DELHI
Chartered Accountants

Notes to the consolidated financial results:

1. The Statement of unaudited consolidated financial results ("the Statement") of SIS Limited (the "Parent" or "Company") including its subsidiaries (collectively known as the "Group"), its joint venture entities for the quarter and six months ended September 30, 2025 have been reviewed by the Audit Committee and, thereafter, approved by the Board of Directors at its meeting held on November 05, 2025.

2. The Limited Review, as required under Regulation 33 and 52 read with 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report does not have any impact on the 'Results and Notes' for the quarter and six months ended September 30, 2025 which needs to be explained.

3. The consolidated results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as prescribed in Section 133 of the Companies Act, 2013 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and other recognized accounting practices and policies.

4. During the quarter ended September 30, 2025, the Board of Directors of the Parent approved acquisition of A P Securitas Private Limited and entered the definitive agreements on September 05, 2025. The acquisition will be completed in two tranches where the Parent will acquire 51% shareholding in Tranche 1 by year 2025 and the balance shareholding will be acquired by year 2029 (Tranche 2) based on a pre-agreed valuation formula, thereby enabling the Parent to reach 100% shareholding.

   Subsequent to the reporting date, the Parent has acquired 51% shareholding for an interim consideration of INR 71.29 crore determined based on the closing date valuation in accordance with the terms of the definitive agreement.

5. During the quarter ended September 30, 2025, the Parent has executed a Share Purchase Agreement, as part of internal restructuring, for the intra-group transfer of 800,000 equity shares for the consideration of INR 89.00 crore (AUD 15.24 Million), representing 5.06% of the shareholding in SIS Australia Group Pty Ltd to SIS Australia Holdings Pty Ltd, a wholly owned subsidiary of the Parent.

6. During the quarter ended September 30, 2025, upon exercise of vested stock options by the eligible employees, the Parent has allotted 92,632 equity shares of INR 5 each. Consequent to said allotment, the paid-up equity share capital of the Parent stands at INR 704,638,395 divided into 140,927,679 equity shares of INR 5 each.

7. During the quarter ended September 30, 2025, Mr. Rajan Verma (DIN: 09243467) ceased to be an Independent Director of the Parent upon completion of his second term at the close of business hours on July 27, 2025.

For and on behalf of the Board of Directors of
SIS Limited

Rituraj Kishore Sinha
Managing Director

SIS LIMITED A-28 & 29 Okhla, Phase-I, New Delhi-110020 Tel:011-43464444

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

Place: New Delhi
Date: November 05, 2025

SIS Limited
Registered office : Annapoorna Bhawan, Telephone Exchange Road, Kurji, Patna - 800010
CIN: L75230BR1985PLC002083

Consolidated segment-wise revenue, results, assets and liabilities for the quarter and six months ended September 30, 2025

(Figures in INR crore)

Particulars	Quarter ended			Six months ended		Year ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment revenue						
Security services – India	1,543.61	1,459.93	1,384.28	3,003.54	2,721.75	5,576.41
Security services – International	1,607.19	1,512.46	1,347.35	3,119.65	2,623.36	5,429.87
Facilities management	629.23	594.34	553.39	1,223.57	1,083.74	2,247.04
Less: Inter- segment elimination	-21.51	-18.24	-16.21	-39.75	-30.19	-64.28
Total revenue from operations	**3,758.52**	**3,548.49**	**3,268.81**	**7,307.01**	**6,398.66**	**13,189.04**
Segment EBITDA						
Security services – India	82.50	78.17	76.72	160.67	148.75	306.10
Security services – International	53.44	45.68	44.38	99.12	87.63	198.26
Facilities management	32.51	28.43	23.83	60.94	46.00	99.95
Less: Inter- segment elimination	-0.19	-0.20	-0.17	-0.39	-0.24	-0.61
Total EBITDA	**168.26**	**152.08**	**144.76**	**320.34**	**282.14**	**603.70**
Share of net profit / (loss) from associates / joint ventures	8.07	7.58	6.06	15.65	12.95	25.83
Other income and gains	11.54	18.45	7.55	29.99	16.99	65.69
Other gains / (losses) and effect of entries resulting from consolidation and business combination accounting	-1.15	-1.71	-1.91	-2.86	-1.76	-118.27
Finance costs	-36.79	-40.88	-40.36	-77.67	-82.46	-160.59
Depreciation	-46.43	-39.88	-40.09	-86.31	-80.65	-43.19
Unallocated corporate expenses	-	-	-	-	-	-
Exceptional items	-	-	-	-	-	-
Operating profit before tax	**103.50**	**95.64**	**76.01**	**199.14**	**147.21**	**373.17**
Impairment of Goodwill	-	-	-	-	-	-305.83
Total profit before tax	**103.50**	**95.64**	**76.01**	**199.14**	**147.21**	**67.34**

Particulars	As at September 30, 2025	As at June 30, 2025	As at September 30, 2024	As at September 30, 2025	As at September 30, 2024	As at March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment assets						
Security services – India	2,739.21	2,770.14	2,830.10	2,739.21	2,830.10	2,856.42
Security services – International	2,852.84	2,493.13	2,513.57	2,852.84	2,513.57	2,217.16
Facilities management	1,105.60	1,051.79	988.66	1,105.60	988.66	1,037.94
Unallocated	-	-	-	-	-	-
Total	**6,697.65**	**6,315.06**	**6,332.33**	**6,697.65**	**6,332.33**	**6,111.52**
Segment liabilities						
Security services – India	1,717.06	1,718.52	1,663.73	1,717.06	1,663.73	1,728.95
Security services – International	1,844.18	1,618.38	1,482.60	1,844.18	1,482.60	1,405.33
Facilities management	622.07	581.78	573.26	622.07	573.26	569.35
Unallocated	-	-	-	-	-	-
Total	**4,183.31**	**3,918.68**	**3,719.59**	**4,183.31**	**3,719.59**	**3,703.63**

The Group is currently focused on three business groups, viz., Security Services (India), Security Services (International) and Facility Management. The Group's organizational structure and governance processes are designed to support effective management of multiple businesses while retaining focus on each one of them. The Operating Segments have been reported in a manner consistent with the internal reporting provided to the Group Management Committee, which is the Chief Operating Decision Maker.

The business groups comprise the following:

- Security Services (India) – Guarding, Electronic security and home alarm monitoring and response services
- Security Services (International) – Guarding, Mobile patrols, Emergency medical response and rescue, Loss prevention and allied services
- Facilities Management – Housekeeping, Cleaning, Facility operation & management and Pest control services

For and on behalf of the Board of Directors of
SIS Limited

RSinha

SIS LIMITED A-28 & 29 Okhla, Phase-I, New Delhi-110020 Tel:011-46464444

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

Rituraj Kishore Sinha
Managing Director

Place: New Delhi
Date: November 05, 2025