

Independent Auditor's Report on Consolidated Audited Financial Results of SIS Limited for the quarter and year ended March 31, 2026, 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

SIS Limited

Report on the Audit of the Consolidated Annual Financial Results

Opinion

1. We have audited the accompanying consolidated financial results of SIS Limited (**'the Parent Company'**) and its subsidiaries (**the Parent Company 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 ended March 31, 2026 and year to date results for the period from April 1, 2025 to March 31, 2026 (**'the Statement'**) attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (**'the Listing Regulations'**), which has been initialed by us for identification purpose.
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of the subsidiaries/ step down subsidiaries and joint ventures, as referred to in paragraph 10 below, the Statement:
 - (i) includes the annual financial results of the following entities as disclosed in Annexure below;
 - (ii) presents financial results in accordance with the requirements of the Listing Regulations; and
 - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (**'Ind AS'**) 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, of the consolidated net profit and total comprehensive income and other financial information of the Group, for the quarter ended March 31, 2026 and consolidated net profit and total comprehensive income and other financial information of the Group for the period from April 1, 2025 to March 31, 2026.

Basis for Opinion

3. We conducted our audit of the Statement in accordance with the Standards on Auditing ('SAs') specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Statement" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (**'the ICAI'**) together with the ethical requirements that are

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relevant to our audit of the Statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and that obtained by the other auditors in terms of their reports referred to in paragraph 10 of the "Other Matter" section below, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement, which is the responsibility of the Parent Company's management and has been approved by the Parent Company's Board of Directors, has been prepared on the basis of the consolidated audited financial statements.

The Parent Company's Management and the Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and consolidated other comprehensive income, and other financial information of the Group in accordance with the accounting principles generally accepted in India, including the Ind AS prescribed under Section 133 of the Act, read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations.

The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Parent Company, as aforesaid.

In preparing the Statement, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate their respective entities Group or to cease operations, or have no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

5. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they



could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

6. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the group has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and the Board of Directors.
- Conclude on the appropriateness of the management and Board of directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.



Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.

7. We communicate with those charged with governance of the Parent Company and the subsidiaries/ step down subsidiaries and joint ventures included in the Statement of which, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
8. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
9. We also performed procedures in accordance with SEBI Circular CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the SEBI under Regulation 33 (8) of the Listing Regulations to the extent applicable.

Other Matter

10. The accompanying Statement includes the audited financial results in respect of the 35 subsidiaries/ step down subsidiaries, whose financial results reflects total assets of ₹ 6,567.37 crore as at March 31, 2026, total revenues of ₹ 2,940.65 crore and ₹ 10,011.33 crore, total net profit/ (loss) after tax of ₹ ₹ 72.62 crore and ₹ 276.86 crore, total comprehensive income/(loss) of ₹ 53.48 crore and ₹ 279.18 crore for the quarter ended March 31, 2026 and for the period from April 1, 2025 to March 31, 2026 respectively, and cash Inflow (net) of ₹ 65.36 crore for the year ended March 31, 2026, as considered in the Statement.

The Statement also includes the Group's share of net profit/(loss) after tax of ₹ 8.87 crore and ₹ 32.10 crore and total comprehensive income / loss of Rs. ₹ 9.02 crore and Rs. ₹ 32.30 crore for the quarter ended March 31, 2026, and for the period from April 1, 2025, to March 31, 2026, respectively, as considered in the Statement, in respect of 5 joint ventures, whose financial results have not been audited by us.

These financial results have been audited by their respective independent auditors, whose reports have been furnished to us by the management and our opinion 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 such auditors and the procedures performed by us as stated in paragraph 9 above.

The financial results of 8 foreign subsidiaries/ step down subsidiaries whose financial results reflect total assets of ₹ 628.78 crore, revenues of ₹ 231.76 crore and ₹ 872.35 crore , total net profit/ (loss) after tax of ₹ 6.16 crore and ₹ 23.79 crore and total comprehensive income/ (loss) of ₹ (1.55) crore and ₹ 11.23 crore for the quarter and year to date ended March 31, 2026, respectively and cash outflow (net) of ₹ 20.62 crore for the year ended March 31, 2026, 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.

Certain of these subsidiaries and joint ventures are located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Company's management has converted the financial statements of such subsidiaries & joint ventures located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Company's management. Our opinion in so far as it relates to the financial statements of such subsidiaries and joint ventures located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Company and audited by us.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of other auditors.

11. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the nine months period ended December 31, 2025, which were subjected to a limited review by us, as required under the Listing Regulations.

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



Naveen Aggarwal

Naveen Aggarwal
Partner
Membership No. 094380
UDIN: 26094380KKAIFY2683

Place: New Delhi
Date: April 30, 2026

Encl. Annexure to Auditor's Report

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 Global Workforce Solutions Private Limited (formerly known as SIS Synergistic Adjacencies Ventures 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 (Tamil Nadu) 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. A P Securitas Private Limited
18. Proton Facility Solutions Private Limited
19. Scientific Security Management Services Private Limited
20. SIS Security International Holdings Pte. Ltd.
21. SIS Security Asia Pacific Holdings Pte. Ltd.
22. SIS Australia Holdings Pty Ltd
23. SIS Australia Group Pty Ltd
24. SIS Group International Holdings Pty Ltd
25. MSS Strategic Medical and Rescue Pty Ltd
26. SIS MSS Security Holdings Pty Ltd (Till March 31, 2026)
27. MSS Security Pty Ltd
28. Australian Security Connections Pty Ltd
29. Southern Cross Protection Pty Ltd
30. Askara Pty Ltd (Till November 5, 2025)
31. Charter Security Protective Services Pty Ltd
32. Platform 4 Group Ltd
33. SIS Henderson Holdings Pte Ltd
34. Henderson Security Services Pte Ltd
35. Henderson Technologies Pte Ltd
36. Triton Security Services Ltd
37. Safety Direct Solutions Pty Ltd
38. Safety Direct Solutions Pty Ltd NZ
39. State Medical Assistance Holdings Pty Ltd
40. Western Australia Patient Transport Pty Ltd
41. State Medical Assistance - Victoria Pty Ltd
42. State Medical Assistance Pty Ltd



43. Clinical Governance Specialists Pty Ltd

List of Joint Ventures

1. SIS Cash Services Limited (formerly known as SIS Cash Services Private Limited)
2. SIS Prosecur Holdings Private Limited
3. SIS Prosecur Cash Logistics Private Limited
4. SIS-Prosecur 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 year ended March 31, 2026

SI No.	Particulars	(Figures in INR crore except per share data)				
		Quarter ended			Year ended	
		March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
	Income					
1	a) Revenue from operations	4,489.30	4,185.22	3,427.87	15,981.53	13,189.04
	b) Other income	7.03	6.23	15.75	40.45	58.66
	c) Other gain / (loss)	4.64	0.65	0.89	8.09	9.41
	Total Income (a + b + c)	4,500.97	4,192.10	3,444.51	16,030.07	13,257.11
	Expenses					
2	a) Cost of materials consumed	35.17	18.85	22.32	80.81	64.44
	b) Purchases of inventories	26.46	25.81	5.57	91.00	54.07
	c) Changes in inventories	-4.58	-1.41	2.13	-9.69	2.53
	d) Employee benefits expense	3,704.07	3,532.53	2,782.08	13,407.60	10,909.35
	e) Finance costs	48.60	48.41	37.61	174.68	160.65
	f) Depreciation and amortisation expenses	70.36	55.91	38.36	215.44	163.78
	g) Impairment of goodwill	-	-	305.83	-	305.83
	h) Other expenses	521.15	420.19	451.01	1,695.19	1,554.95
	Total expenses (a + b + c + d + e + f + g + h)	4,401.23	4,100.29	3,644.91	15,655.03	13,215.60
3	Share of profit / (loss) of associates / joint ventures	8.85	7.40	6.20	31.90	25.83
4	Profit / (loss) before exceptional items and tax (1-2+3)	108.59	99.21	-194.20	406.94	67.34
5	Exceptional items	-	290.02	-	290.02	-
6	Profit / (loss) before tax (4-5)	108.59	-190.81	-194.20	116.92	67.34
7	Tax expense / (credit)					
	Current tax	8.79	34.86	14.33	74.93	45.11
	Deferred tax	-2.70	-87.30	14.82	-95.82	10.44
	Total tax expense / (credit)	6.09	-52.44	29.15	-20.89	55.55
8	Profit / (loss) for the period (6-7)	102.50	-138.37	-223.35	137.81	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	60.01	18.69	12.63	165.41	-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	26.76	84.92	-14.50	107.11	-16.77
	b) Income tax relating to these items	-7.07	-21.41	3.67	-27.34	4.24
	c) Share of other comprehensive income of associates / joint ventures	0.15	0.04	-0.33	0.20	-0.27
	Other comprehensive income / (loss) for the period (net of taxes)	79.85	82.24	1.47	245.38	-20.82
10	Total comprehensive income / (loss) for the period (8+9)	182.35	-56.13	-221.88	383.19	-9.03
11	Profit / (loss) attributable to:					
	Owners of the Parent	102.50	-138.37	-223.35	137.81	11.79
	Non-controlling interests	-	-	-	-	-
12	Other comprehensive income attributable to:					
	Owners of the Parent	79.85	82.24	1.47	245.38	-20.82
	Non-controlling interest	-	-	-	-	-
13	Total comprehensive income / (loss) attributable					
	Owners of the Parent	182.35	-56.13	-221.88	383.19	-9.03
	Non-controlling interest	-	-	-	-	-
14	Paid-up equity share capital (face value of INR 5/- per share)	70.64	70.50	72.18	70.64	72.18
15	Reserves i.e. Other equity	2,474.63	2,387.79	2,335.71	2,474.63	2,335.71
16	Earnings per share (EPS) (INR 5/- each)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)	(Annualised)
	(a) Basic (INR)	7.26	-9.81	-15.49	9.72	0.82
	(b) Diluted (INR)	7.21	-9.81	-15.49	9.65	0.81

Please see the accompanying notes to the financial results



SIS Limited

Registered office : Annapurna Bhawan, Telephone Exchange Road, Kurji, Patna – 800010

CIN: L75230BR1985PLC002083

Statement of consolidated assets and liabilities as at March 31, 2026

Particulars		(Figures in INR crore)	
		March 31, 2026	March 31, 2025
		(Audited)	(Audited)
A	ASSETS		
	Non – current assets		
	Property, plant and equipment	733.09	374.56
	Capital work-in-progress	2.69	5.65
	Goodwill	1,001.89	751.59
	Other intangible assets	249.77	167.40
	Intangible assets under development	60.83	30.79
	Investments in joint ventures	132.86	100.95
	Financial assets		
	(i) Investments	52.50	38.49
	(ii) Other financial assets	77.97	77.53
	Deferred tax assets (net)	415.91	313.91
	Income tax assets (net)	232.04	226.44
	Other non – current assets	3.79	19.45
	Total non – current assets	2,963.34	2,106.76
	Current assets		
	Inventories	47.31	28.38
	Financial assets		
	(i) Investments	0.62	8.09
	(ii) Trade receivables	2,361.33	1,864.03
	(iii) Cash and cash equivalents	778.70	716.92
	(iv) Bank balances other than in (iii) above	261.73	455.64
	(v) Loans	-	-
	(vi) Other financial assets	1,041.70	777.58
	Other current assets	177.19	153.90
	Assets classified as held for distribution	-	0.22
	Total current assets	4,668.58	4,004.76
	Total assets	7,631.92	6,111.52
B	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	70.64	72.18
	Other equity	2,474.63	2,335.71
	Equity attributable to owners	2,545.27	2,407.89
	Non-controlling interests	-	-
	Total equity	2,545.27	2,407.89
	Liabilities		
	Non – current liabilities		
	Financial liabilities		
	(i) Borrowings	897.09	856.95
	(ia) Lease liabilities	299.85	102.53
	(ii) Other financial liabilities	220.52	0.01
	Provisions	390.88	217.11
	Deferred tax liabilities (net)	51.19	30.06
	Total non- current liabilities	1,859.53	1,206.66
	Current liabilities		
	Financial liabilities		
	(i) Borrowings	538.26	644.65
	(ia) Lease liabilities	54.10	41.31
	(ii) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	26.46	14.50
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	82.30	67.59
	(iii) Other financial liabilities	1,552.74	1,049.34
	Other current liabilities	268.24	225.00
	Provisions	664.07	418.67
	Income tax liabilities (net)	40.95	35.63
	Liabilities classified as held for distribution	-	0.28
	Total current liabilities	3,227.12	2,496.97
	Total liabilities	5,086.65	3,703.63
	Total equity and liabilities	7,631.92	6,111.52



SIS Limited

Registered office: Annapoorna Bhawan, Telephone Exchange Road, Kurji, Patna - 800010

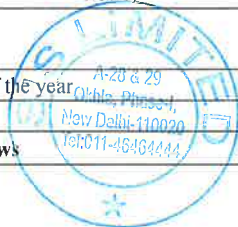
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Consolidated statement of cash flows for the year ended March 31, 2026

Particulars	(Figures in INR crore)	
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
A CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	116.92	67.34
Adjusted for:		
Depreciation and amortization expenses	215.44	163.78
Unrealised Foreign exchange (gain) / loss	12.13	-0.76
Net (gain) / loss on sale of property, plant and equipment	-7.82	-5.88
Finance costs	174.68	160.65
Interest income	-40.45	-61.22
Allowance for expected credit loss	52.75	22.06
Employee stock option compensation expense	4.77	2.50
Impairment of goodwill	-	305.83
Other non-cash items	-31.90	-25.83
Operating profit / (loss) before changes in working capital	496.52	628.47
Changes in working capital:		
Decrease / (increase) in trade receivables	-137.77	-25.35
Decrease / (increase) in inventories	-9.59	2.54
Decrease / (increase) in other current assets	2.90	3.93
Decrease / (increase) in other current financial assets	-186.94	-28.45
(Decrease) / increase in trade payables	2.95	12.01
(Decrease) / increase in provisions	392.13	20.97
(Decrease) / increase in other current liabilities	6.87	20.58
(Decrease) / increase in other current financial liabilities	264.55	83.63
Decrease / (increase) in other non-current financial assets	-0.97	-0.10
(Decrease) / increase in other non-current financial liabilities	-0.88	-0.76
Cash (used in) / generated from operations	829.77	717.47
Direct tax (paid), net of refunds	-59.92	24.82
Net cash inflow / (outflow) from operating activities	769.85	742.29
B CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property plant and equipment and intangible assets (including Capital work in progress/intangible assets under development)	-189.10	-153.04
Proceeds from sale/disposal of property, plant and equipment	12.34	12.87
Acquisition of subsidiary's non-controlling interest	-	-3.22
Other investments made	-14.00	-10.86
Acquisition of Subsidiaries	-93.81	-
Redemption of non-convertible debentures issued	7.50	5.00
Investment in fixed deposits	-508.73	-651.50
Redemption of fixed deposits	718.57	268.32
Changes in restricted balances	-0.01	-
Interest received	43.62	57.86
Dividend received	0.30	0.29
Net cash inflow / (outflow) from investing activities	-23.32	-474.28
C CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital (net of share issue expenses) including application money received on pending allotment	0.26	0.20
Buy back of equity shares including transaction cost	-151.65	-
Foreign exchange gain / (loss) realized	-0.69	-0.48
Proceeds from term loans	93.23	80.51
Repayment of term loans	-248.27	-136.43
Bonds/debentures issued	-	250.00
Interest paid	-132.24	-146.89
Dividends paid to Parent's shareholders	-98.86	-
Payment of lease liabilities (including interest)	-81.75	-61.41
Net cash inflow / (outflow) from financing activities	-619.97	-14.50
D Net increase / (decrease) in cash and cash equivalents (A+B+C)	126.56	253.51
E Cash and cash equivalents at the beginning of the year	199.66	-52.26
F Translation adjustments	79.31	-1.59
G Cash balances added on acquisition	-90.26	-
Cash and cash equivalents at the end of the year (D+E+F+G)	315.27	199.66

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

Particulars	March 31, 2026	March 31, 2025
Cash and cash equivalents at the end of the year	778.70	716.92
Cash credit at the end of the year	-463.43	-517.26
Balances as per statement of cash flows	315.27	199.66



Notes to the consolidated financial results:

1. The Statement of audited 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 year ended March 31, 2026 have been reviewed by the Audit Committee and, thereafter, approved by the Board of Directors at its meeting held on April 30, 2026.
2. The review, as required under Regulations 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 year ended March 31, 2026, 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. On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 which consolidate 29 existing Labour laws into a unified framework governing employee benefits during employment and post-employment. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to the new Labour Codes. The Group has assessed and disclosed the incremental impact of these changes on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. These changes have resulted in an increase in employee benefits of INR 290.02 crores in the statement. Considering the materiality and regulatory-driven, non-recurring nature of this development, the Group has presented such incremental impact as “Exceptional item” in the consolidated statement of profit & loss for the year ended March 31, 2026. The Group continues to monitor the finalization of Central/State Rules and clarifications from the Government on various other aspects of the New Labour Codes and would give appropriate accounting effect of such developments in the period in which they are notified.
5. During the quarter ended March 31, 2026, upon exercise of vested stock options by the eligible employees, the Parent has allotted 271,467 equity shares of INR 5 each. Consequent to said allotment, the paid-up equity share capital of the Parent stands at INR 706,360,795 divided into 141,272,159 equity shares of INR 5 each.
6. During the quarter ended March 31, 2026, the Board of Directors of the Parent declared and paid an interim dividend of INR 7 per equity share (face value of INR 5 each) for the year ended March 31, 2026.
7. During the quarter ended March 31, 2026, the Board of Directors approved the appointment of Mr. Ravindra Kishore Sinha (DIN: 00945635), as Chairman Emeritus of the Parent with effect from January 29, 2026 in recognition of his distinguished leadership and long-standing contribution as the founder of the Parent.
8. During the quarter ended March 31, 2026, based on the recommendation of the Nomination and Remuneration Committee and, the Board of directors, the shareholders, by way of special resolution passed through postal ballot, approved the appointment of Dr. Onkar Sharma (DIN: 11462580) as an Independent Director (Non-Executive and Independent) on the Board of the Parent for a period of 2 (two) years with effect from January 29, 2026.
9. During the quarter ended March 31, 2026, based on the recommendation of the Nomination and Remuneration Committee and the Board of directors, the shareholders, by way of special resolution passed through postal ballot, approved the re-appointment of Mr. Deepak Kumar (DIN: 02568053) as an Independent Director on the Board of the Parent for a second term of 2 (two) years with effect from June 27, 2026.
10. The figures for the quarter ended March 31, 2026, and the corresponding quarter ended March 31, 2025, are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year.

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


Rituraj Kishore Sinha
Managing Director

Place: New Delhi
Date: April 30, 2026



