

**Independent Auditor's Report on Standalone 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 of  
**SIS Limited**

**Report on the Audit of the Standalone Annual Financial Results**

**Opinion**

1. We have audited the accompanying standalone financial results of SIS Limited (**the Company**) 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 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 initialled by us for the identification purpose.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:
  - i. presents financial results in accordance with the requirements of the Listing Regulations; and
  - ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards (**Ind AS**) prescribed under Section 133 of the Companies Act, 2013 (**the Act**), relevant rules issued thereunder, and other accounting principles generally accepted in India read with the Listing Regulations, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and the year to date results 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 Company 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 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Statement**

4. This Statement has been prepared on the basis of the standalone audited financial statements and has been approved by the Company's Board of Directors.

The Company's management and Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with



the accounting principles generally accepted in India, including 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.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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; 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 gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

#### **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 Company has in place adequate internal financial controls with reference to financial statements 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 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 Company's ability 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 Company 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.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results 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 standalone financial results.

7. We communicate with those charged with governance 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.

**Other Matters**

9. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure 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

**Partner**

Membership No. – 094380

UDIN: 26094380LGROKJ9087

Place: New Delhi

Date: April 30, 2026



**SIS Limited**

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

**Statement of standalone financial results for the quarter and year ended March 31, 2026**

Sl. 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)
	<b>Income</b>					
1	a) Revenue from operations	1,406.50	1,396.00	1,268.66	5,456.42	4,931.04
	b) Other income	1.31	3.48	9.63	71.37	36.50
	c) Other gain / (loss)	0.05	-0.02	0.13	85.40	2.42
	<b>Total income (a + b + c)</b>	<b>1,407.86</b>	<b>1,399.46</b>	<b>1,278.42</b>	<b>5,613.19</b>	<b>4,969.96</b>
	<b>Expenses</b>					
2	a) Purchases of inventories	22.65	14.21	8.06	60.09	41.55
	b) Change in inventories	-1.88	-0.27	2.54	-3.79	2.56
	c) Employee benefits expense	1,225.82	1,217.73	1,104.18	4,783.19	4,323.59
	d) Finance costs	15.23	16.82	21.21	74.65	88.84
	e) Depreciation and amortization expense	22.83	19.52	17.91	77.79	69.01
	f) Impairment of value in investment	-	-	3.14	-	3.14
	g) Other expenses	79.08	83.98	83.21	305.34	285.26
	<b>Total expenses (a + b + c + d + e + f + g)</b>	<b>1,363.73</b>	<b>1,351.99</b>	<b>1,240.25</b>	<b>5,297.27</b>	<b>4,813.95</b>
3	<b>Profit / (loss) before exceptional items and tax (1-2)</b>	<b>44.13</b>	<b>47.47</b>	<b>38.17</b>	<b>315.92</b>	<b>156.01</b>
4	Exceptional items	-	270.15	-	270.15	-
5	<b>Profit / (loss) before tax (3-4)</b>	<b>44.13</b>	<b>-222.68</b>	<b>38.17</b>	<b>45.77</b>	<b>156.01</b>
6	<b>Tax expense / (credit)</b>					
	Current tax	-12.97	11.99	-	20.30	-
	Deferred tax	-7.84	-59.84	23.46	-75.48	27.26
	<b>Total tax expense / (credit)</b>	<b>-20.81</b>	<b>-47.85</b>	<b>23.46</b>	<b>-55.18</b>	<b>27.26</b>
7	<b>Profit / (loss) for the period (5-6)</b>	<b>64.94</b>	<b>-174.83</b>	<b>14.71</b>	<b>100.95</b>	<b>128.75</b>
8	<b>Other comprehensive income / (loss)</b>					
	Items that will not be reclassified to profit or loss					
	a) Re-measurement of defined benefit plan	51.87	54.53	-17.12	103.51	-18.55
	b) Income tax relating to these items	-13.05	-13.73	4.31	-26.05	4.67
	<b>Other comprehensive income / (loss) for the period (net of taxes)</b>	<b>38.82</b>	<b>40.80</b>	<b>-12.81</b>	<b>77.46</b>	<b>-13.88</b>
9	<b>Total comprehensive income / (loss) for the period (7+8)</b>	<b>103.76</b>	<b>-134.03</b>	<b>1.90</b>	<b>178.41</b>	<b>114.87</b>
10	Paid-up equity share capital (face value of INR 5/- per share)	70.64	70.50	72.18	70.64	72.18
11	Reserves i.e. Other equity	1,009.19	1,002.69	1,075.07	1,009.19	1,075.07
12	Earnings per share (EPS) (INR 5/- each)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)	(Annualised)
	(a) Basic (INR)	4.60	-12.40	1.02	7.12	8.93
	(b) Diluted (INR)	4.57	-12.40	1.01	7.07	8.88

Please see the accompanying notes to the financial results



**Additional disclosure as per Clause 52 (4) and 54 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Sl. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
a)	Outstanding redeemable preference shares (INR Cr)	Nil	Nil	Nil	Nil	Nil
b)	Debenture redemption reserve (INR Cr)	Nil	Nil	Nil	Nil	Nil
c)	Capital redemption reserve (INR Cr)	4.31	4.31	2.45	4.31	2.45
d)	Net worth (total equity) (INR Cr)	1,079.83	1,073.19	1,147.25	1,079.83	1,147.25
e)	Net profit after tax (INR Cr)	64.94	-174.83	14.71	100.95	128.75
f)	Basic earnings per share (INR) (of INR 5/- each)	4.60	-12.40	1.02	7.12	8.93
g)	Debt-equity ratio (times)	0.45	0.58	0.75	0.45	0.75
h)	Debt service coverage ratio (times) *	4.38	4.01	1.10	3.58	1.06
i)	Interest service coverage ratio (times) *	4.62	4.34	2.82	3.69	2.63
j)	Current ratio (times)	1.41	1.39	1.44	1.41	1.44
k)	Long term debt to working capital (times) *	0.75	0.69	0.75	0.75	0.75
l)	Bad debts to account receivable ratio (%)	1.05%	0.63%	-	2.20%	0.13%
m)	Current liability ratio (times)	0.62	0.64	0.70	0.62	0.70
n)	Total debts to total assets (times)	0.19	0.22	0.31	0.19	0.31
o)	Debtor's turnover (times) *	7.66	7.59	7.24	7.67	6.66
p)	Inventory turnover (times) *	4.53	3.23	2.53	3.24	2.63
q)	Operating margin (%)	5.75%	5.76%	5.57%	5.71%	5.64%
r)	Net profit margin (%)	4.62%	-12.52%	1.16%	1.85%	2.61%

\*Ratios for the quarter ended have been annualized.

The 25,000 Listed, Rated, Secured, Redeemable, Non-Convertible Debentures ("NCDs") having a face value of INR 1,00,000/- (Indian Rupees One Lakh only) each, aggregating to INR 250 crore are fully secured by a pledge over a portion of the Company's shareholding in one of its subsidiary companies. The asset cover as on March 31, 2026, is more or equal to 2 times of the principal amount and interest of the said secured NCDs.

**Formula for computation of above ratios are as follows**

Sl. No.	Particulars	Details
a)	Debt-equity ratio	Total debt/ Total equity
b)	Debt service coverage ratio	Profit before depreciation, interest, impairment, tax, and exceptional item less other income and other gain/(loss) / (Interest expense excluding interest on lease liabilities + Current maturities of non-current borrowings)
c)	Interest service coverage ratio	Profit before interest, impairment, tax and exceptional items/ Interest expense
d)	Current ratio	Current assets/ Current liabilities
e)	Long term debt to working capital	Non-current borrowings (including current maturities of non-current borrowings)/ (Current asset- Current liability (excluding current maturities of non-current borrowings))
f)	Bad debts to account receivable ratio	Bad debt writes off during the period / Average trade receivable
g)	Current liability ratio	Current liabilities/ Total liabilities
h)	Total debts to total assets	Total debt/ Total assets
i)	Debtors turnover	Revenue/ Average trade receivable
j)	Inventory turnover	Cost of goods sold/ Average inventory
k)	Operating margin	Profit/(loss) before depreciation, interest, impairment, tax, and exceptional item less other income and other gain/(loss)/ Revenue
l)	Net profit margin	Profit/(loss) after tax/ Revenue



**SIS Limited**

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**Statement of standalone assets and liabilities as at March 31, 2026**

Particulars		(Figures in INR crore)	
		March 31, 2026	March 31, 2025
		(Audited)	(Audited)
<b>A</b>	<b>ASSETS</b>		
	<b>Non – current assets</b>		
	Property, plant and equipment	204.26	179.29
	Capital work-in-progress	0.52	0.88
	Other intangible assets	16.91	20.70
	Intangible assets under development	0.27	2.07
	Financial assets		
	(i) Investments	688.52	592.08
	(ii) Loans	3.16	3.16
	(iii) Other financial assets	26.24	17.87
	Deferred tax assets (net)	194.87	145.45
	Income tax assets	123.72	166.36
	Other non – current assets	2.96	9.90
	<b>Total non – current assets</b>	<b>1,261.43</b>	<b>1,137.76</b>
	<b>Current assets</b>		
	Inventories	19.26	15.47
	Financial assets		
	(i) Investments	-	7.50
	(ii) Trade receivables	737.73	684.97
	(iii) Cash and cash equivalents	52.15	134.82
	(iv) Bank balances other than in (iii) above	65.64	374.52
	(v) Loans	-	-
	(vi) Other financial assets	386.61	345.49
	Other current assets	87.45	97.54
	<b>Total current assets</b>	<b>1,348.84</b>	<b>1,660.31</b>
	<b>Total assets</b>	<b>2,610.27</b>	<b>2,798.07</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	Equity share capital	70.64	72.18
	Other equity	1,009.19	1,075.07
	<b>Total equity</b>	<b>1,079.83</b>	<b>1,147.25</b>
	<b>Liabilities</b>		
	<b>Non – current liabilities</b>		
	Financial liabilities		
	(i) Borrowings	289.62	336.55
	(ia) Lease liabilities	67.29	56.70
	(ii) Other financial liabilities	0.44	0.68
	Provisions	219.06	107.54
	<b>Total non- current liabilities</b>	<b>576.41</b>	<b>501.47</b>
	<b>Current liabilities</b>		
	Financial liabilities		
	(i) Borrowings	198.08	521.85
	(ia) Lease liabilities	21.74	15.17
	(ii) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	5.66	5.30
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	27.52	28.00
	(iii) Other financial liabilities	448.39	408.32
	Other current liabilities	148.35	141.54
	Provisions	104.29	29.17
	<b>Total current liabilities</b>	<b>954.03</b>	<b>1,149.35</b>
	<b>Total liabilities</b>	<b>1,530.44</b>	<b>1,650.82</b>
	<b>Total equity and liabilities</b>	<b>2,610.27</b>	<b>2,798.07</b>



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CIN: L75230BR1985PLC002083

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

(Figures in INR Crore)

Particulars	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
<b>A CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	45.77	156.01
<b>Adjusted for:</b>		
Depreciation and amortization expenses	77.79	69.01
Unrealised foreign exchange (gain) / loss	0.48	-
Net (gain) /loss on sale of property, plant and equipment	-1.10	-0.33
Net (gain) /loss on sale of investments	-84.78	-
Finance costs	74.65	88.84
Interest income	-20.90	-35.78
Dividend Income	-50.47	-0.72
Allowance for expected credit loss	39.52	14.31
Employee stock option compensation expense	4.77	2.50
Impairment in value of investment	-	3.14
<b>Operating profit/(loss) before changes in working capital</b>	<b>85.73</b>	<b>296.98</b>
Changes in working capital:		
Decrease / (increase) in trade receivables	-92.28	96.64
Decrease / (increase) in inventories	-3.79	2.57
Decrease / (increase) in other current assets	8.78	-11.41
Decrease / (increase) in other current financial assets	-42.69	-4.50
(Decrease) / increase in trade payables	-0.12	6.69
(Decrease) / increase in provisions	290.16	-1.73
(Decrease) / increase in other current liabilities	7.68	11.47
(Decrease) / increase in other current financial liabilities	35.18	48.00
Decrease / (increase) in other non-current financial assets	-0.29	1.67
(Decrease) / increase in other non-current financial liabilities	-0.48	-0.28
<b>Cash (used in) / generated from operations</b>	<b>287.88</b>	<b>446.10</b>
Direct (tax paid), net of refunds	22.34	27.57
<b>Net cash inflow / (outflow) from operating activities</b>	<b>310.22</b>	<b>473.67</b>
<b>B CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property plant and equipment and intangible assets (including Capital work in progress/intangible assets under development)	-49.08	-47.33
Proceeds from sale / disposal of property, plant and equipment	3.03	3.91
Investment in subsidiary	-80.74	-
Proceeds from sale of investment in subsidiary	88.69	-
Other investments made	-19.00	-10.86
Redemption of non-convertible debentures issued	7.50	5.00
Investment in fixed deposits	-213.01	-494.47
Redemption of fixed deposits	513.38	156.09
Changes in restricted balances	-0.01	-
Interest received	20.43	31.89
Dividend received	50.47	0.72
<b>Net cash inflow / (outflow) from investing activities</b>	<b>321.66</b>	<b>-355.05</b>
<b>C CASH FLOWS FROM FINANCING ACTIVITIES</b>		
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	-
Proceeds from term loans	16.24	19.98
Repayment of term loans	-149.73	-99.12
Bonds/debentures issued/ (redeemed)	-75.00	250.00
Interest paid	-62.57	-81.18
Dividend paid to company's shareholders	-98.86	-
Payment of lease liabilities (including interest)	-28.75	-21.64
<b>Net cash inflow / (outflow) from financing activities</b>	<b>-550.06</b>	<b>68.24</b>
<b>D Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>81.82</b>	<b>186.86</b>
<b>E Cash and cash equivalents at the beginning of the year</b>	<b>134.82</b>	<b>113.21</b>
<b>F Cash credit at the beginning of the year</b>	<b>-338.97</b>	<b>-504.22</b>
<b>Cash and cash equivalents at the end of the year (D+E+F)</b>	<b>-122.33</b>	<b>-204.15</b>

For the purpose of standalone 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	52.15	134.82
Cash credit at the end of the year	174.48	-338.97
<b>Balances as per statement of cash flows</b>	<b>222.33</b>	<b>-204.15</b>



## Notes to the standalone financial results:

1. The Statement of audited standalone financial results ("the Statement") of the Company 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 standalone 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 Company 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 270.15 crores in the statement. Considering the materiality and regulatory-driven, non-recurring nature of this development, the Company has presented such incremental impact as "Exceptional item" in the standalone statement of profit & loss for the year ended March 31, 2026. The Company 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 Company has allotted 271,467 equity shares of INR 5 each. Consequent to said allotment, the paid-up equity share capital of the Company 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 Company 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 Company with effect from January 29, 2026, in recognition of his distinguished leadership and long-standing contribution as the founder of the Company.
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 Company 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 Company 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.
11. In accordance with IND-AS 108, Operating segments, segment information has been provided in the audited consolidated financial results of the Group and, therefore, no separate disclosure on segment information is given in this audited standalone financial result.

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



Rituraj Kishore Sinha  
Managing Director



Place: New Delhi  
Date: April 30, 2026