Independent Auditor's limited review report on unaudited consolidated financial results of SIS Limited for the quarter ended June 30, 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

1. We have reviewed the accompanying statement of unaudited consolidated financial results of SIS Limited **("the Parent")** 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 ended June 30, 2026 **(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 from 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 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 36 subsidiaries/ step down subsidiaries included in the Statement, whose financial results reflect total revenues of Rs. 3,178.05 crores, total net profit/ (loss) after tax of Rs. 79.04 crore and total comprehensive income/ (loss) of Rs. 76.77 crore for the quarter ended June 30, 2026 respectively. The consolidated financial results also include the Group share of net profit/ (loss) after tax of Rs. 7.65 crores and total comprehensive income / (loss) of Rs. 7.72 crores for the quarter ended June 30, 2026 respectively 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 4 subsidiaries/ step-down subsidiaries included in the Statement, whose financial results reflect total revenues of Rs. 0.40 Crore, total net profit/ (loss) after tax of Rs.0.02 Crore and total comprehensive income/ (loss) of Rs. 0.02 Crore for the quarter ended June 30, 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.

   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 No: 26094380FNNHHR5820
Place: New Delhi
Date: August 05, 2026

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 (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. 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. MSS Security Pty Ltd
27. Australian Security Connections Pty Ltd
28. Southern Cross Protection Pty Ltd
29. Charter Security Protective Services Pty Ltd
30. Platform 4 Group Ltd
31. SIS Henderson Holdings Pte Ltd
32. Henderson Security Services Pte Ltd
33. Henderson Technologies Pte Ltd
34. Triton Security Services Ltd
35. Safety Direct Solutions Pty Ltd
36. Safety Direct Solutions Pty Ltd NZ
37. State Medical Assistance Holdings Pty Ltd
38. Western Australia Patient Transport Pty Ltd
39. State Medical Assistance - Victoria Pty Ltd
40. State Medical Assistance Pty Ltd
41. Clinical Governance Specialists Pty Ltd

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

List of Joint Ventures

1. SIS Cash Services Limited (formerly known as SIS Cash Services Private 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

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

SIS Limited
Registered office: Annapoorna Bhawan, Telephone Exchange Road, Kurji, Patna - 800010
CIN: L75230BR1985PLC002083
Statement of consolidated financial results for the quarter ended June 30, 2026

(Figures in INR crore except per share data)

SlNo.	Particulars	Quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income**				
	a) Revenue from operations	4,603.58	4,489.30	3,548.49	15,981.53
	b) Other income	9.87	7.03	20.78	40.45
	c) Other gain / (loss)	2.41	4.64	-2.33	8.09
	Total Income (a + b + c)	**4,615.86**	**4,500.97**	**3,566.94**	**16,030.07**
2	**Expenses**				
	a) Cost of materials consumed	18.71	35.17	13.19	80.81
	b) Purchases of inventories	38.49	26.46	18.07	91.00
	c) Changes in inventories	-4.34	-4.58	-0.33	-9.69
	d) Employee benefits expense	3,897.83	3,704.07	2,986.73	13,407.60
	e) Finance costs	58.13	48.60	40.88	174.68
	f) Depreciation and amortisation expenses	62.50	70.36	41.59	215.44
	g) Other expenses	445.79	521.15	378.75	1,695.19
	Total expenses (a + b + c + d + e + f + g)	**4,517.11**	**4,401.23**	**3,478.88**	**15,655.03**
3	Share of profit / (loss) of associates / joint ventures	7.63	8.85	7.58	31.90
4	**Profit / (loss) before exceptional items and tax (1-2+3)**	**106.38**	**108.59**	**95.64**	**406.94**
5	Exceptional items	-	-	-	290.02
6	**Profit / (loss) before tax (4-5)**	**106.38**	**108.59**	**95.64**	**116.92**
7	**Tax expense / (credit)**				
	Current tax	43.02	8.79	15.67	74.93
	Deferred tax	-38.30	-2.70	-12.98	-95.82
	Total tax expense / (credit)	**4.72**	**6.09**	**2.69**	**-20.89**
8	**Profit / (loss) for the period (6-7)**	**101.66**	**102.50**	**92.95**	**137.81**
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	13.00	60.01	50.87	165.41
	b) Income tax relating to these items	-	-	-	-
	Items that will not be reclassified to profit or loss:				
	a) Remeasurement of defined benefit plan	2.96	26.76	-5.33	107.11
	b) Income tax relating to these items	-0.74	-7.07	1.33	-27.34
	c) Share of other comprehensive income of associates / joint ventures	0.07	0.15	-0.18	0.20
	Other comprehensive income / (loss) for the period (net of taxes)	**15.29**	**79.85**	**46.69**	**245.38**
10	**Total comprehensive income / (loss) for the period (8+9)**	**116.95**	**182.35**	**139.64**	**383.19**
11	**Profit / (loss) attributable to:**				
	Owners of the Parent	101.66	102.50	92.95	137.81
	Non-controlling interests	-	-	-	-
12	**Other comprehensive income attributable to:**				
	Owners of the Parent	15.29	79.85	46.69	245.38
	Non-controlling interest	-	-	-	-
13	**Total comprehensive income / (loss) attributable**				
	Owners of the Parent	116.95	182.35	139.64	383.19
	Non-controlling interest	-	-	-	-
14	Paid-up equity share capital (face value of INR 5/- per share)	70.65	70.64	70.42	70.64
15	Reserves i.e. Other equity	2,593.28	2,474.63	2,325.97	2,474.63
16	Earnings per share (EPS) (INR 5/- each)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)
	(a) Basic (INR)	7.19	7.26	6.44	9.72
	(b) Diluted (INR)	7.15	7.21	6.41	9.65

Please see the accompanying notes to the financial results

SIS LIMITED
A-28 & 29
Okhla, Phase-I,
New Delhi-110020
Tel:011-40464444

S S KOTHARI MEHTA & CO. LLP
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"), its subsidiaries (collectively known as the "Group"), and its joint venture entities for the quarter ended June 30, 2026 has been reviewed by the Audit Committee and, thereafter, approved by the Board of Directors at its meeting held on August 05, 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 ended June 30, 2026, which needs to be explained.

3. The consolidated financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and in terms of SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and other recognised 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 benefit during employment and post-employment.

   During the quarter ended June 30, 2026, the Group continued to monitor the developments relating to the implementation of the aforesaid Labour Codes, including notifications, rules, amendments and clarifications issued by the Central Government and the respective State Governments, as applicable and the Group has taken appropriate action to implement the required changes accordingly.

5. During the quarter ended June 30, 2026, upon exercise of vested stock options by the eligible employees, the Parent has allotted 28,591 equity shares of INR 5 each. Consequent to said allotment, the paid-up equity share capital of the Parent stands at INR 70,65,03,750 divided into 14,13,00,750 equity shares of INR 5 each.

6. The Board of Directors of the Parent, at their meeting held on June 29, 2026, accorded an in-principle approval to undertake buy-back of fully paid up equity shares of face value of INR 5 each of the Parent. The buyback and terms of such buyback are subject to final approval of the Board of Directors. Such buyback shall be in compliance with the applicable provisions of the Companies Act, 2013, the SEBI (Buy-back of Securities) Regulations, 2018, as amended, and other applicable laws.

7. The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures for the nine months ended December 31, 2025 which were subjected to limited review.

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

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

Rituraj Kishore Sinha
Managing Director

Place: New Delhi
Date: August 05, 2026

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

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 ended June 30, 2026

(Figures in INR crore)

Particulars	Quarter ended			Year ended
	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Segment revenue				
Security services – India	2,004.08	1,925.32	1,459.93	6,826.84
Security services – International	1,981.94	1,949.58	1,512.46	6,739.59
Facilities management	641.95	634.67	594.34	2,493.90
Less: Inter- segment elimination	-24.39	-20.27	-18.24	-78.80
Total revenue from operations	**4,603.58**	**4,489.30**	**3,548.49**	**15,981.53**
Segment EBITDA				
Security services – India	102.53	98.43	78.17	351.08
Security services – International	69.60	74.11	45.68	236.44
Facilities management	35.17	34.67	28.43	129.87
Less: Inter- segment elimination	-0.21	-0.18	-0.20	-0.77
Total EBITDA	**207.09**	**207.03**	**152.08**	**716.62**
Share of net profit / (loss) from associates / joint ventures	7.63	8.85	7.58	31.90
Other income and gains	12.29	11.67	18.45	48.54
Other gains / (losses) and effect of entries resulting from consolidation and business combination accounting	-15.63	-16.11	-1.71	-31.15
Finance costs	-50.30	-41.11	-40.88	-159.89
Depreciation	-54.70	-61.74	-39.88	-199.08
Unallocated corporate expenses	-	-	-	-
Profit / (loss) before exceptional items and tax	**106.38**	**108.59**	**95.64**	**406.94**
Exceptional items	-	-	-	-290.02
Total profit / (loss) before tax	**106.38**	**108.59**	**95.64**	**116.92**

Particulars	As at June 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)	As at June 30, 2025 (Unaudited)	As at March 31, 2026 (Audited)
Segment assets				
Security services – India	3,618.28	3,247.85	2,770.14	3,247.85
Security services – International	3,159.27	3,222.64	2,493.13	3,222.64
Facilities management	1,238.28	1,161.43	1,051.79	1,161.43
Unallocated	-	-	-	-
Total	**8,015.83**	**7,631.92**	**6,315.06**	**7,631.92**
Segment liabilities				
Security services – India	2,594.73	2,269.83	1,718.52	2,269.83
Security services – International	2,086.27	2,180.29	1,618.38	2,180.29
Facilities management	670.89	636.53	581.78	636.53
Unallocated	-	-	-	-
Total	**5,351.89**	**5,086.65**	**3,918.68**	**5,086.65**

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

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

Rituraj Kishore Sinha
Managing Director

Place: New Delhi
Date: August 05, 2026

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