Independent Auditor's Limited Review Report on unaudited standalone 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 standalone financial results of SIS Limited **("the Company")** for the quarter ended June 30, 2026 **("the Statement")** attached herewith, being prepared and submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended **("the Listing Regulations")**, which has been initialed by us for identification purpose.

2. The Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company, 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, as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, read 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the person 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material respects in accordance 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 as amended read with relevant rules issued thereunder including the amendments thereof and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

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: 26094380YOYGPR4857

Place: New Delhi
Date: August 05, 2026

Plot No. 68, Okhla industrial Area, Phase-III, New Delhi-110020
Tel: +91-11-4670 8888 **E-mail:** contact@sskmin.com www.sskmin.com

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

(Figures in INR crore except per share data)

Sl. No.	Particulars	Quarter ended			Year ended
		June 30, 2026 (Unaudited)	March 31, 2026 (Audited)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**				
	a) Revenue from operations	1,468.10	1,406.50	1,289.17	5,456.42
	b) Other income	2.64	1.31	63.57	71.37
	c) Other gain / (loss)	1.66	0.05	0.48	85.40
	Total income (a + b + c)	**1,472.40**	**1,407.86**	**1,353.22**	**5,613.19**
2	**Expenses**				
	a) Purchases of inventories	24.83	22.65	11.87	60.09
	b) Change in inventories	-2.29	-1.88	-0.82	-3.79
	c) Employee benefits expense	1,283.64	1,225.82	1,136.45	4,783.19
	d) Finance costs	20.41	15.23	24.24	74.65
	e) Depreciation and amortization expense	16.72	22.83	16.02	77.79
	f) Other expenses	77.72	79.08	69.13	305.34
	Total expenses (a + b + c + d + e + f)	**1,421.03**	**1,363.73**	**1,256.89**	**5,297.27**
3	**Profit / (loss) before exceptional items and tax (1-2)**	**51.37**	**44.13**	**96.33**	**315.92**
4	Exceptional items	-	-	-	270.15
5	**Profit / (loss) before tax (3-4)**	**51.37**	**44.13**	**96.33**	**45.77**
6	**Tax expense / (credit)**				
	Current tax	5.34	-12.97	7.64	20.30
	Deferred tax	-7.86	-7.84	-2.49	-75.48
	Total tax expense / (credit)	**-2.52**	**-20.81**	**5.15**	**-55.18**
7	**Profit / (loss) for the period (5-6)**	**53.89**	**64.94**	**91.18**	**100.95**
8	**Other comprehensive income / (loss)**				
	Items that will not be reclassified to profit or loss				
	a) Re-measurement of defined benefit plan	1.90	51.87	-3.38	103.51
	b) Income tax relating to these items	-0.48	-13.05	0.85	-26.05
	Other comprehensive income / (loss) for the period (net of taxes)	**1.42**	**38.82**	**-2.53**	**77.46**
9	**Total comprehensive income / (loss) for the period (7+8)**	**55.31**	**103.76**	**88.65**	**178.41**
10	Paid-up equity share capital (face value of INR 5/- per share)	70.65	70.64	70.42	70.64
11	Reserves i.e. Other equity	1,066.20	1,009.19	1,014.33	1,009.19
12	Earnings per share (EPS) (INR 5/- each)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)
	(a) Basic (INR)	3.81	4.60	6.32	7.12
	(b) Diluted (INR)	3.79	4.57	6.29	7.07

Please see the accompanying notes to the financial results

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

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

Additional disclosures pursuant to Regulations 52 (4) and 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Sl. No.	Particulars	Quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
a)	Outstanding redeemable preference shares (INR Cr)	Nil	Nil	Nil	Nil
b)	Debenture redemption reserve (INR Cr)	Nil	Nil	Nil	Nil
c)	Capital redemption reserve (INR Cr)	4.31	4.31	4.31	4.31
d)	Net worth (total equity) (INR Cr)	1,136.85	1,079.83	1,084.75	1,079.83
e)	Net profit after tax (INR Cr)	53.89	64.94	91.18	100.95
f)	Basic earnings per share (INR) (of INR 5/- each)	3.81	4.60	6.32	7.12
g)	Debt-equity ratio (times)	0.62	0.45	0.70	0.45
h)	Debt service coverage ratio (times) *	4.33	4.38	1.59	3.58
i)	Interest service coverage ratio (times) *	4.99	4.62	2.66	3.69
j)	Current ratio (times)	1.30	1.41	1.41	1.41
k)	Long term debt to working capital (times) *	0.80	0.75	0.71	0.75
l)	Bad debts to account receivable ratio (%)	0.81%	1.05%	0.20%	2.20%
m)	Current liability ratio (times)	0.67	0.62	0.70	0.62
n)	Total debts to total assets (times)	0.24	0.19	0.28	0.19
o)	Debtor's turnover (times) *	7.62	7.66	7.39	7.67
p)	Inventory turnover (times) *	4.42	4.53	2.78	3.24
q)	Operating margin (%)	5.74%	5.75%	5.63%	5.71%
r)	Net profit margin (%)	3.67%	4.62%	7.07%	1.85%

*Ratios for the quarters have been annualized.

The 25,000 Listed, Rated, Secured, Redeemable, Non-Convertible Debentures ("NCDs") having a face value of INR 1,00,000/- each (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 June 30, 2026 is more than 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

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

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Notes to the standalone financial results:

1. The Statement of unaudited standalone financial results ("the Statement") of the Company for the quarter 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 standalone 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 company 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 company 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 Company has allotted 28,591 equity shares of INR 5 each. Consequent to said allotment, the paid-up equity share capital of the Company 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 Company, 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 Company. 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.

8. In accordance with IND-AS 108, Operating segments, segment information has been provided in the unaudited consolidated financial results of the Group and, therefore, no separate disclosure on segment information is given in this unaudited standalone financial result.

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

SIS LIMITED
A-28 & 29
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Rituraj Kishore Sinha
Managing Director

Place: New Delhi
Date: August 05, 2026

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