

February 09, 2026

Bombay Stock Exchange Limited,
Dept. of Corporate Services,
14th Floor, P.J. Towers, Dalal Street,
Fort, Mumbai - 400001
Scrip Code: 538891/Scrip ID: MCLLOUD

National Stock Exchange of India Ltd.,
Dept. of Corporate Services,
Exchange Plaza, Bandra- Kurla Complex,
Bandra (East), Mumbai - 400051
Symbol: MCLLOUD/Series: EQ

Sub: Outcome of the meeting of the Board of Directors of Magellanic Cloud Limited (the "Company") held on February 09, 2026.

Respected Sir/Madam,

With reference to the above captioned subject, we wish to intimate your esteemed exchange that as decided in the Meeting of the Board of Directors of the Company held today, i.e., **Monday, February 09, 2026**, for which intimation was already given to you:

- Approved and taken on record the Un-audited Standalone & Consolidated Financial Results along with Limited Review Report in compliance with Indian Accounting Standards (Ind-AS) for the third quarter and nine months ended December 31, 2025.

The said copy of Un-audited Standalone and Consolidated Financial Results along with Limited Review Report in compliance with Indian Accounting (Ind-AS) for the third quarter and nine months ended December 31, 2025 is enclosed for your needful, in pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting commenced at 02:30 P.M. (IST) and concluded at 03:45 P.M. (IST).

We request you to kindly take the above on record.

Thanking You,

Yours faithfully,
For MAGELLANIC CLOUD LIMITED

JOSEPH SUDHEER REDDY THUMMA
MANAGING DIRECTOR
DIN: 07033919

Independent Auditor's Limited Review Report on Unaudited Standalone Financial results of Magellanic Cloud Limited for the quarter and nine-month period ended 31st December 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**To,
The Board of Directors of
Magellanic Cloud Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Magellanic Cloud Limited ('the Company') for the quarter & Nine Month December 31,2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation').
2. This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 standalone financial results are free of material misstatements. A review 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.

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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 accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S G C O & Co. LLP
Chartered Accountants
Firm Reg. No. 112081W/W100184

Gourav Roongta
Partner
Mem. No. 186176
UDIN: 26186176LIZTCS2058
Place: Mumbai
Date: 09th February, 2026

Magellanic Cloud Limited (formerly known as South India Projects Limited)
CIN: L72100TG1981PLC169991
6th Floor, Dallas Center, 83/1, Plot No A1 Knowledge City, Rai Durg Hyderabad Rangareddi TG 500032 India
Statement of Unaudited Standalone Financial Results for the Quarter and Nine Month endend December 31 ,2025

Amount (Rs in Lakhs, except EPS)						
Sr. No	PARTICULARS	Standalone				
		Quarter Ended			Nine Month Ended	
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
I	Revenue from operations	2,459.09	2,397.46	1,903.21	7,833.37	6,222.77
	Other income	58.32	122.82	38.96	208.88	166.57
	Total Revenue	2,517.41	2,520.28	1,942.17	8,042.25	6,389.34
II	Expenses					
	Cost of Services	97.09	97.59	93.24	436.75	596.63
	Purchases of stock in trade	-	22.58	15.47	504.59	895.53
	Changes in inventories of finished goods, Stock-	-	26.52	-	-	-
	Employee benefits expense	641.35	702.09	522.44	2,034.04	1,121.56
	Finance costs	681.03	702.17	532.06	2,049.92	1,537.64
	Depreciation and amortisation expense	144.81	115.81	73.00	340.87	217.84
	Other expenses	251.07	190.45	224.63	600.48	559.60
	Total expenses	1,815.35	1,857.21	1,460.84	5,966.65	4,928.80
III	Profit Before Tax and Exceptional Items	702.06	663.07	481.33	2,075.60	1,460.54
IV	Exceptional Items					
	Impact of new Labour Codes (Refer note 05)	32.02	-		32.02	-
V	Profit Before Tax and Exceptional Items	670.04	663.07	481.33	2,043.58	1,460.54
VI	Income Tax Expense					
	Current Tax (including earlier year provision)	119.42	206.24	146.22	512.49	392.11
	Deferred Tax Charge/(credit)	70.73	-13.92	-14.48	62.27	5.63
	Total Tax Expense	190.15	192.32	131.74	574.76	397.74
V	Profit After Tax	479.90	470.75	349.59	1,468.82	1,062.80
VI	Profit for the year	479.90	470.75	349.59	1,468.82	1,062.80
VII	Other comprehensive income					
(a)	Items that will not be reclassified to profit or					
	(i) Remeasurements gains/(losses) on defined	32.69	1.73	-2.01	12.83	(8.04)
	(iii) Income tax effect on above	-8.23	-0.44	-0.50	(3.23)	1.01
	Other comprehensive income for the period,	24.46	1.29	(2.51)	9.60	(7.03)
VIII	Total comprehensive income for the period,	504.36	472.04	347.08	1,478.42	1,055.77
IX	Paid-up Equity Shares	58,90,67,120	58,43,95,120	58,43,95,120	58,90,67,120	58,43,95,120
X	Earning per share on Equity Shares of Rs. 2					
	Basic earning per share(₹)	0.08	0.08	0.06	0.25	0.18
	Diluted earning per share(₹)	0.08	0.08	0.06	0.25	0.18

Notes:

- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under.
- The above results were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 9th February 2026. The Statutory Auditor of the Company has carried out Review for the quarter and Nine Months ended December 31, 2025.
- The Company operates in one reportable business segment namely IT and IT related Services as per IND AS 108 on Operating Segments.
- The above standalone results for the quarter and Nine Months ended December 31, 2025 are available at the website of BSE at www.bseindia.com, of NSE at www.nseindia.com and Company's website at www.magellanic-cloud.com.
- Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four labour codes, namely, 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, collectively referred to as the 'New Labour Codes'. Based on the requirements of New Labour Codes and relevant Accounting Standards, the company has estimated the liability for employee benefits, which has resulted in an incremental expense, on account of recognition of past service costs. Considering the material, one-time nature of the incremental amount, the Company has presented the same as an 'Exceptional Item' in the consolidated statement of profit and loss for the quarter and nine months ended December 31, 2025, amounting to ₹ 32.02 Lakhs. Upon notification of the related Rules to the New Labor Codes by the Government and any further clarification from the Government on other aspects of the New Labour Codes, the Group will evaluate and account for differential impact, if any, in subsequent periods.
- As previously disclosed in the June 2025 financial results, the Company acquired shares in Finoux Solutions Private Limited under a Share Purchase Agreement dated 12 May 2025, for a gross consideration of Rs. 43.80 Crores (fair value Rs. 43.22 Crores), comprising 10% paid in cash, 80% settled via equity shares, and 10% payable after 18 months. The equity shares have been allotted on 11th November, 2025 for which trading approval also received on 27th January, 2026. The filing with MCA is pending as new face value of Rs 2 (Share split done in earlier years from face value of Rs 10) in not reflecting in return of allotment (PAS-3). The Company is in process to resolve the same.
- The figures for the previous periods/ year have been regrouped wherever necessary in order to make them comparable.

For Magellanic Cloud Limited

Date: 9th February 2026
Place: Hyderabad

Joesph Sudheer Reddy Thumma
DIN : 07033919
Managing Director

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Magellanic Cloud Limited for the quarter and nine months period ended December 31, 2025 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.

**To,
The Board of Directors
Magellanic Cloud Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Magellanic Cloud Limited ("the Holding Company") and its subsidiaries including step down subsidiary (the Holding Company and its subsidiaries including step down subsidiaries together referred to as "the Group") for the quarter and nine month period ended December 31, 2025, ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 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.

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We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

S. No.	Name of Subsidiary	Place of Incorporation
1.	IVIS International Private Ltd. (Subsidiary)	India
2.	Provigil Surveillance Ltd. (Subsidiary)	India
3.	JNIT Technologies Inc. (Subsidiary)	USA
4.	Motivity Labs Pvt Ltd. (Step down Subsidiary)	India
5.	Scandron Private Limited (Subsidiary)	India
6.	Motivity Labs Inc. (Step down Subsidiary)	USA
7.	Finoux solutions private limited (Subsidiary)	India
8.	Motivity Canada (Step down Subsidiary)	Canada

5. Based on our review conducted and procedures performed as stated in paragraph 4 above, based on the consideration of review reports of other auditors referred in paragraph 6, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes therein, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial statements of two subsidiaries and Two step-down subsidiary included in the unaudited consolidated financial results, whose interim financial result, before consolidation adjustments, reflect total revenue from operations of Rs.11,242.68 Lakhs and Rs. 35,467.33 Lakhs, total net profit/(loss) after tax of Rs. 1,550.18 Lakhs and Rs. 4,178.99 Lakhs and total comprehensive income of Rs.1,550.18 and Rs.4,178.99 for the quarter and nine months ended December 31st, 2025 respectively are considered in the consolidated unaudited financial results. These interim financial statements of the subsidiaries have been reviewed by other auditors whose reports have

been furnished to us by the Parent's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report 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 this matter.

Further, out of above mentioned in para 5, One subsidiary and Two step down subsidiaries are located outside India, whose interim financial information/ interim financial results have been prepared in accordance with the accounting principles generally accepted in their respective countries and which have been reviewed by the other auditors under the standard on review engagement applicable in their respective countries. The Parent's Company's management has converted the interim financial information/ interim financial results of such subsidiaries from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent's Company's management. Our conclusion, in so far as it relates to the balances and affairs of these subsidiaries, is based on the review reports of other auditors and the conversion adjustments prepared by the management of the Parent's Company and reviewed by us.

For S G C O & Co. LLP

Chartered Accountants

Firm Reg. No. 112081W/W100184

Gourav Roongta

Partner

Mem. No. 186176

UDIN: 26186176CKEZNI3209

Place: Mumbai

Date: 09th February 2026

Amount (Rs in Lakhs, except EPS)							
Sr. No	PARTICULARS	Consolidated					
		Quarter Ended		Nine Months Ended		Year Ended	
		31-Dec-25 Unaudited	30-Sep-25 Unaudited	31-Dec-24 Unaudited	31-Dec-25 Unaudited	31-Dec-24 Unaudited	31-Mar-25 (Audited)
I	Revenue from operations	16,393.17	16,444.24	15,141.54	49,233.03	44,088.63	59,723.60
	Other incomes	109.26	138.56	8.36	286.19	136.03	418.69
	Total Revenue	16,502.43	16,582.80	15,149.90	49,519.21	44,224.66	60,142.30
II	Expenses:						
	Cost of Materials Consumed	53.46	519.60	13.69	726.79	184.43	289.64
	Cost of service	1,607.29	1,801.19	1,402.65	5,615.15	5,194.13	7,987.81
	Employee benefit expenses	7,720.30	7,078.43	6,419.80	21,319.87	17,492.27	23,341.54
	Finance cost	682.65	565.19	590.61	1,878.31	1,754.75	2,450.37
	Depreciation and amortization expenses	1,226.18	1,202.50	1,062.66	3,510.34	3,184.74	4,245.36
	Other Expenses	1,748.25	1,657.06	1,741.20	5,237.79	5,187.36	7,555.47
	Total Expenses	13,038.14	12,823.98	11,230.62	38,288.25	32,997.69	45,870.17
III	Profit before tax and Excpetional Items	3,464.29	3,758.82	3,919.28	11,230.96	11,226.97	14,272.13
IV	Exceptional Items						
	Impact of New Labour Code (Refer Note 05)	164.19			164.19		
V	Profit before tax and Excpetional Items	3,300.10	3,758.82	3,919.28	11,066.77	11,226.97	14,272.13
VI	Income Tax Expense						
	Current tax	834.13	1,108.06	1,003.02	3,094.46	3,192.05	4,249.15
	Excess/Short Provision of earlier year taxes	-389.07	-	-	-389.07	-	97.53
	Deferred tax	-8.00	-110.99	-5.14	-40.40	20.85	-347.59
VII	Profit After Tax	2,863.05	2,761.75	2,921.40	8,401.79	8,014.07	10,273.03
	Non Controlling Interest	-53.29	-20.79	-11.62	-72.41	-22.02	3.97
VIII	Profit for the year after Tax and non-controlling interest	2,916.34	2,782.54	2,933.02	8,474.20	8,036.09	10,269.06
VIV	Other Comprehensive Income						
	Items will not be reclassified to profit & loss						
	Actuarial Gains/(Losses) on Employee Benefit	53.69	-5.07	38.96	38.53	37.85	12.63
	Gain/loss on revaluation of Intangible assets	-	-	-	-	-	529.59
	Reversal of Deferred Tax created in previous year on Revaluation of Intangible Asset.	-	-	-	-	46.48	-
	Income tax relating to items that will not be reclassified to profit or loss	-85.87	-178.32	-7.36	-254.36	-7.08	2.85
	Items that will be reclassified to profit & loss	-	-	-	-	-	-
	Foreign Currency Translation Reserve	296.13	744.65	341.48	1,027.74	406.96	602.95
	Income tax relating to items that will be reclassified to profit or loss	-	-	-85.95		(102.43)	-151.76
	Total Other Comprehensive Income	263.95	561.27	287.13	811.91	381.78	996.26
IX	Total Comprehensive Income	3,126.99	3,323.02	3,208.53	9,213.70	8,395.86	11,269.29
	Non Controlling Interest	-53.29	-20.79	-11.62	-72.41	-22.02	3.97
	Total Comprehensive Income for Owner	3,180.28	3,343.81	3,220.15	9,286.12	8,417.87	11,265.32
X	Paid-up Equity Shares	58,90,67,120	58,43,95,120	58,43,95,120	58,90,67,120	58,43,95,120	58,43,95,120
XI	Other Equity						40,059
XII	Earning per share on Equity Shares of Rs. 2 each						
	Basic earning per share(₹)	0.50	0.48	0.50	1.44	1.38	1.76
	Diluted earning per share(₹)	0.50	0.48	0.50	1.44	1.38	1.76

Notes:

- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under.
- The above results were reviewed by the Audit Committee and approved by the Board of Directors in it's meeting held on 09-02-2026. The Statutory Auditors of the Company has carried out limited review for the quarter and Nine Months ended on December 31, 2025. Their report does not have any qualification or modification.
- During the Previous Year the company has identified reportable segment as per IND AS 108 i.e. IT-Surveillance, IT/ITES Services and Drone which is earlier recognised as one segment under IT and IT related Services.
- The above consolidated results for the quarter and Nine Months ended 31st December 2025 are available at the website of BSE at www.bseindia.com, of NSE at www.nseindia.com and Company's website at www.magellanic-cloud.com.
- Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four labour codes, namely, 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, collectively referred to as the 'New Labour Codes'. Based on the requirements of New Labour Codes and relevant Accounting Standards, the Group has estimated the liability for employee benefits, which has resulted in an incremental expense, on account of recognition of past service costs. Considering the material, one-time nature of the incremental amount, the Group has presented the same as an 'Exceptional Item' in the consolidated statement of profit and loss for the quarter and nine months ended December 31, 2025 amounting to ₹ 164.18 Lakhs. Upon notification of the related Rules to the New Labor Codes by the Government and any further clarification from the Government on other aspects of the New Labour Codes, the Group will evaluate and account for differential impact, if any, in subsequent periods.
- As previously disclosed in the June 2025 financial results, the Company acquired shares in Finoux Solutions Private Limited under a Share Purchase Agreement dated 12 May 2025, for a gross consideration of Rs. 43.80 Crores (fair value Rs. 43.22 Crores), comprising 10% paid in cash, 80% settled via equity shares, and 10% payable after 18 months. The equity shares have been allotted on 11th November, 2025 for which trading approval also received on 27th January, 2026. The filing with MCA is pending as new face value of Rs 2 (Share split done in earlier years from face value of Rs 10) in not reflecting in return of allotment (PAS-3). The Company is in process to resolve the same.
- The figures for the previous periods/year have been regrouped wherever necessary in order to make them comparable.

For Magellanic Cloud Limited

Date: 9th February 2026
Place: Hyderabad

Joesph Sudheer Reddy Thumma
DIN : 07033919
Managing Director

Magellanic Cloud Limited

CIN: L72100TG1981PLC169991

6th Floor, Dallas Center, 83/1, Plot No A1 Knowledge City, Rai Durg Hyderabad Rangareddi TG 500032 India
Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2025

Segment Reporting as per IND AS 108

Segment results	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment revenue						
IT-Surveillance	3,043.71	3,142.31	2,813.15	9,226.41	8,971.47	11,860.01
IT/ITES Services	13,327.84	13,320.42	12,315.81	39,833.21	35,032.93	47,592.14
Drone	21.62	21.16	12.22	173.41	84.22	271.45
Revenue from Operations	16,393.17	16,483.89	15,141.18	49,233.03	44,088.63	59,723.60
Segment results						
IT-Surveillance	1,775.32	1,407.21	1,678.24	4,616.21	4,382.73	6,228.91
IT/ITES Services	3,470.81	4,036.55	3,907.98	11,733.51	11,671.08	14,236.39
Drone	-146.46	(55.80)	(22.03)	(180.49)	(23.38)	83.86
Segment results	5,099.67	5,387.95	5,564.19	16,169.24	16,030.43	20,549.16
Less: Finance Cost	682.65	565.19	590.61	1,878.31	1,754.75	2,450.37
Less: Depreciation	1,226.18	1,202.50	1,062.66	3,510.34	3,184.74	4,245.36
Add : Other Income	109.26	138.56	8.36	286.19	136.03	418.69
Profit before tax	3,300.10	3,758.82	3,919.28	11,066.77	11,226.97	14,272.13
Tax Expenses	437.05	997.07	997.88	2,664.99	3,212.90	3,999.09
Profit After Tax	2,863.05	2,761.75	2,921.40	8,401.79	8,014.07	10,273.04
Segment Assets and Liabilities	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment assets						
IT-Surveillance	41,455.21	38,895.71	41,106.34	41,455.21	41,106.34	41,325.47
IT/ITES Services	56,151.52	57,605.02	41,056.43	56,151.52	41,056.43	41,741.16
Drone	6,868.08	6,657.36	4,538.85	6,868.08	4,538.85	5,362.18
Total Assets	1,04,474.80	1,03,158.09	86,701.61	1,04,474.81	86,701.62	88,428.81
Segment Liabilities						
IT-Surveillance	16,816.17	15,525.26	16,121.60	16,816.17	16,121.60	15,224.74
IT/ITES Services	21,974.36	28,987.90	21,091.26	21,974.36	21,091.26	20,854.15
Drone	1,224.53	816.18	575.30	1,224.53	575.30	563.03
Total Liabilities	40,015.07	45,329.33	37,788.16	40,015.07	37,788.16	36,641.92
Capital Employed	64,459.73	57,828.75	48,913.45	64,459.74	48,913.46	51,786.89