

To

Date: 28.01.2026

|   |   |
|---|---|
| <p>The Manager<br/>BSE Limited<br/>P. J. Towers, Dalal Street,<br/>Mumbai – 400001.<br/><b>BSE Scrip code: 511658</b></p> | <p>The Manager,<br/>Metropolitan Stock Exchange of India Limited,<br/>Building A, Unit 205A, 2nd Floor, Piramal Agastya<br/>Corporate Park, L.B.S Road, Kurla West, Mumbai - 400<br/>070.</p> |
|---|---|

Dear Sir/Madam,

**Sub: Outcome of board meeting under regulation 30 and 33 (3) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015**

**Unit: Nettlinx Limited**

With reference to the subject cited, this is to inform the Exchange that at the Board meeting of M/s. Nettlinx Limited held on Wednesday, the 28th day of January, 2026 at 4.30 p.m. at the Registered office of the company situated at 5-9-22, Flat No.301, 3rd Floor, My Home Sarovar Plaza, Secretariat, Saifabad, Hyderabad, Telangana, India, 500063, the following were duly considered and approved by the Board.

1. Un-Audited Financial results (Standalone and consolidated) for the quarter ended 31.12.2025 **(Attached)**
2. Limited Review Report (Standalone and Consolidated) for the quarter ended 31.12.2025 **(Attached)**.
3. Approval for incorporation of a wholly owned subsidiary in the name of *COMPAI Limited*, or such other name as may be approved by the Registrar of Companies, to be incorporated in India.

The meeting of the Board of Directors commenced at 4:30 P.M (IST) and concluded at 5:45 P.M (IST)

This is for the information and records of the Exchange, please.

Thanking you.

Yours faithfully,  
For Nettlinx Limited



Rohith Loka Reddy  
Managing Director  
DIN: 06464331

**NETTLINX LIMITED**

5-9-22,3rd floor,My Home Sarovar Plaza,Secretariat Road,Saifabad,Hyderabad,Pin-500063

CIN: L67120TG1994PLC016930

| Tel :+91-40-23232200 | Fax. +91-40-23231610, URL : www.nettlinx.com, E-mail:info@nettlinx.org

**PART I Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December 2025**

**All amounts in Indian Rupees Lakhs, except share data**

| Sl.No. | Particulars   | Standalone               |                          |                          |                          |                          |                      |
|--------|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|
|        |   | Quarter Ended            |                          |                          | Nine Months Ended        |                          | Year Ended           |
|        |   | 31-Dec-25<br>(Unaudited) | 30-Sep-25<br>(Unaudited) | 31-Dec-24<br>(Unaudited) | 31-Dec-25<br>(Unaudited) | 31-Dec-24<br>(Unaudited) | 31-Mar-25<br>Audited |
|        | (Refer Notes below)   |                          |                          |                          |                          |                          |                      |
| 1      | Income from operations  | 285.99                   | 326.93                   | 724.02                   | 897.38                   | 1,667.40                 | 2,271.79             |
| 2      | Other income  | 37.61                    | 1.10                     | 0.29                     | 43.02                    | 1.98                     | 7.43                 |
| 3      | Total Income (1+2)  | <b>323.60</b>            | <b>328.03</b>            | <b>724.31</b>            | <b>940.40</b>            | <b>1,669.39</b>          | <b>2,279.22</b>      |
| 4      | EXPENSES  |                          |                          |                          |                          |                          |                      |
|        | Cost of Access Charges,License Fees and Network Equipment                                       | 98.75                    | 104.50                   | 141.10                   | 379.03                   | 375.93                   | 531.61               |
|        | Employee benefits expense   | 65.59                    | 63.90                    | 77.10                    | 194.61                   | 232.63                   | 342.09               |
|        | Finance costs   | 18.78                    | 26.27                    | 30.99                    | 82.69                    | 88.46                    | 123.17               |
|        | Depreciation and amortization expense   | 22.82                    | 20.82                    | 23.39                    | 63.35                    | 68.10                    | 101.50               |
|        | Administrative and Other expenses(Refer note 5)   | 53.69                    | 180.60                   | 189.68                   | 272.69                   | 297.63                   | 380.42               |
|        | Total expenses (4)  | <b>259.64</b>            | <b>396.10</b>            | <b>462.26</b>            | <b>992.38</b>            | <b>1,062.76</b>          | <b>1,478.78</b>      |
| 5      | Profit/(loss) before exceptional items and tax (3-4)  | <b>63.96</b>             | <b>(68.07)</b>           | <b>262.05</b>            | <b>(51.98)</b>           | <b>606.63</b>            | <b>800.44</b>        |
| 6      | Exceptional items (Refer Note .8)   | -                        | 445.86                   | -                        | 445.86                   | -                        | -                    |
| 7      | Profit/ (loss) before exceptions items and tax(5-6)   | <b>63.96</b>             | <b>(513.93)</b>          | <b>262.05</b>            | <b>(497.84)</b>          | <b>606.63</b>            | <b>800.44</b>        |
| 8      | Tax expense   |                          |                          |                          |                          |                          |                      |
|        | (1) Current tax   | -                        | -                        | 79.41                    | -                        | 161.65                   | 220.52               |
|        | (2) Prior Period Taxes  | -                        | 1.52                     | -                        | 1.52                     | 13.87                    | 13.87                |
|        | (3) Deferred tax  | 7.62                     | (5.79)                   | (0.58)                   | 2.19                     | (1.18)                   | (2.42)               |
|        | <b>Total tax</b>  | <b>7.62</b>              | <b>(4.27)</b>            | <b>78.82</b>             | <b>3.72</b>              | <b>174.35</b>            | <b>231.97</b>        |
| 9      | Profit (Loss) for the period from continuing operations (7-8)                                   | <b>56.34</b>             | <b>(509.66)</b>          | <b>183.23</b>            | <b>(501.55)</b>          | <b>432.28</b>            | <b>568.46</b>        |
| 10     | Extra ordinary items (net of tax)   | -                        |                          |                          |                          |                          |                      |
| 11     | Profit/(loss) for the period (9+10)   | <b>56.34</b>             | <b>(509.66)</b>          | <b>183.23</b>            | <b>(501.55)</b>          | <b>432.28</b>            | <b>568.46</b>        |
| 12     | Other comprehensive income (net of tax)   |                          |                          |                          | -                        |                          |                      |
|        | Items that will not be reclassified to profit & loss  | -                        |                          |                          | -                        |                          | -                    |
|        | Actuarial gains/(losses) on post- employment benefit obligations                                | -                        | -                        | -                        | -                        | -                        | -                    |
|        | Net (loss)/ gain on Fair Value Through OCI (FVTOCI) equity                                      | -                        | -                        | -                        | -                        | -                        | 27.12                |
|        | Income Tax on items that will not be reclassified to profit or loss                             | -                        | -                        | -                        | -                        | -                        | (7.55)               |
|        | Total items that will not be reclassified to profit or loss                                     | -                        | -                        | -                        | -                        | -                        | 19.58                |
| 13     | <b>Total Comprehensive Income for the period (11+12)</b>  | <b>56.34</b>             | <b>(509.66)</b>          | <b>183.23</b>            | <b>(501.55)</b>          | <b>432.28</b>            | <b>588.04</b>        |
| 14     | Minority Interest*  |                          |                          |                          |                          |                          |                      |
|        | <b>Net Profit / (Loss) after taxes, minority interest</b>                                       | <b>56.34</b>             | <b>(509.66)</b>          | <b>183.23</b>            | <b>(501.55)</b>          | <b>432.28</b>            | <b>588.04</b>        |
| 15     | <b>Paid-up equity share capital (Face Value of Rs.10/-each)</b>                                 | <b>2,417.66</b>          | <b>2,417.66</b>          | <b>2,417.66</b>          | <b>2,417.66</b>          | <b>2,417.66</b>          | <b>2,417.66</b>      |
| 16     | Earnings per share (before extraordinary items)<br>(Face value of Rs.10/-each) (not annualized) |                          |                          |                          |                          |                          |                      |
|        | a) Basic (in Rs.)   | <b>0.23</b>              | <b>(2.11)</b>            | <b>0.76</b>              | <b>(2.07)</b>            | <b>1.79</b>              | <b>2.35</b>          |
|        | b) Diluted (in Rs.)   | <b>0.23</b>              | <b>(2.11)</b>            | <b>0.76</b>              | <b>(2.07)</b>            | <b>1.79</b>              | <b>2.35</b>          |
|        | Earnings per share (after extraordinary items)<br>(Face value of Rs.10/-each) (not annualized)  |                          |                          |                          |                          |                          |                      |
|        | a) Basic (in Rs.)   | <b>0.23</b>              | <b>(2.11)</b>            | <b>0.76</b>              | <b>(2.07)</b>            | <b>1.79</b>              | <b>2.35</b>          |
|        | b) Diluted (in Rs.)   | <b>0.23</b>              | <b>(2.11)</b>            | <b>0.76</b>              | <b>(2.07)</b>            | <b>1.79</b>              | <b>2.35</b>          |

Date : 28-Jan-2026

Place: Hyderabad



By order of the Board  
For NETTLINX LIMITED

*Rohith Lokareddy*


Rohith Lokareddy  
Managing Director  
DIN:06464331

Notes:

1. In terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, the above Un-Audited Standalone and Consolidated Financial Results have been reviewed by the Audit Committee and thereafter were approved by the Board of Directors in their respective meetings held on **28<sup>th</sup> January, 2026**. M/s. Niranjana & Narayan, Chartered Accountants, the Statutory Auditors of the Company have given the Limited Review report with unmodified opinion on the financial results of the Company for the **Quarter and nine months period ended 31<sup>st</sup> December, 2025**.
2. The above statement has been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3. The Company is primarily engaged in the ISP Provider services. Accordingly, ISP services is the only reportable business segment as per Ind-AS 108, "Operating Segment" — Segment Reporting.
4. The Company has adopted Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder from April 01, 2017 and accordingly these Financial Results (including figures for all periods) have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other accounting principles generally accepted in India.
5. Administrative and Other expenses includes Bad debts written off **Rs.14.95 Lakhs** during the quarter period.
6. Tax expenses include Current Tax, Deferred Tax and Adjustment of Taxes for the previous period, if any.
7. Previous period / year figures have been rearranged / regrouped, reclassified and restated wherever considered necessary.
8. The results for the **Quarter and nine months period ended December 31, 2025** are available on the websites of BSE Limited (URL: [www.bseindia.com](http://www.bseindia.com)) and the Metropolitan Stock Exchange of India Limited (URL: [www.msei.in](http://www.msei.in)) and on the Company's website (URL: [www.nettlinx.com](http://www.nettlinx.com)).

Yours Faithfully,

For Nettlinx Limited



(Rohith Lokareddy)

Managing Director

DIN:06464331

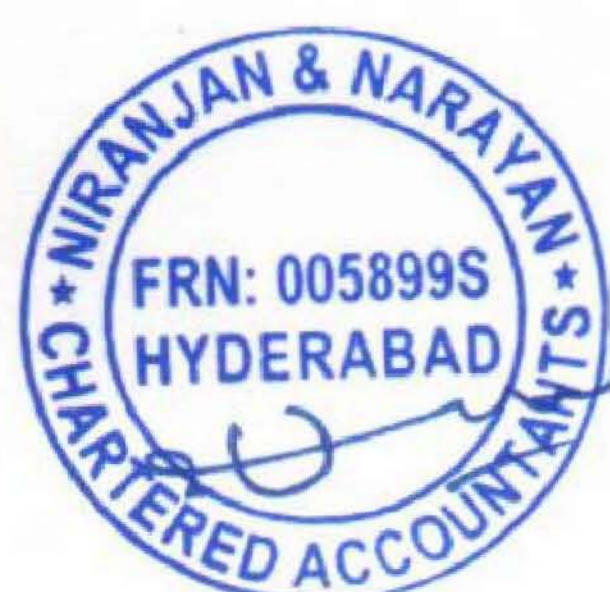


### INDEPENDENT AUDITORS' REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS.

To

The Board of Directors of Nettlinx Limited

1. We have reviewed the accompanying statement or unaudited Standalone Financial results of the NETTLINX LIMITED ("the Company") for the Quarter ended December, 2025 and year to date from April 01, 2025 to December 31, 2025 ("the statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI [Listing obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019. The results included in the statement are the responsibility of Company's management and has been approved by the Board of Directors.
2. The Preparation of Statement 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 Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and SEBI Circular No. CIR/CPD/CMD1/44/2019 dated March 29, 2019 is the Responsibility of the company's management and has been approved by the Board of Directors of the Company. 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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit, and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains



any material misstatements subject to the matters mentioned in the Emphasis of Matter paragraph.

5. Emphasis of Matter:

Our conclusion is not modified in respect of the above matters.



For NIRANJAN & NARAYAN  
Chartered Accountants  
Firm Registration No.005899S

P.VENUMADHAVA RAO  
Partner  
Mem.No.202785  
UDIN: 26202785RQYBLX4738

Place: Hyderabad  
Date: 28-Jan-2026

**NETTLINX LIMITED**

5-9-22,3rd floor,My Home Sarovar Plaza,Secretariat Road,Saifabad,Hyderabad,Pin-500063

CIN: L67120TG1994PLC016930

| Tel :+91-40-23232200 | Fax. +91-40-23231610, URL : www.nettlinx.com, E-mail:info@nettlinx.org

**Part I Consolidated Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December 2025**

**All amounts in Indian Rupees Lakhs, except share data**

| Sl.No. | Particulars   | 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       |
|        | (Refer Notes below)   | (Unaudited)     | (Unaudited)     | (Unaudited)     | (Unaudited)       | (Unaudited)     | Audited         |
| 1      | Income from operations  | 484.75          | 532.89          | 896.31          | 1,499.20          | 2,343.62        | 3,352.42        |
| 2      | Other income  | 37.75           | 1.33            | 696.27          | 43.60             | 701.52          | 709.11          |
| 3      | Total Income (1+2)  | <b>522.50</b>   | <b>534.22</b>   | <b>1,592.58</b> | <b>1,542.80</b>   | <b>3,045.14</b> | <b>4,061.53</b> |
| 4      | EXPENSES  |                 |                 |                 |                   |                 |                 |
|        | Cost of Access Charges,License Fees and Network Equipment                                       | 159.88          | 132.51          | 181.46          | 514.01            | 629.07          | 801.90          |
|        | Employee benefits expense   | 253.76          | 195.47          | 154.65          | 610.28            | 529.78          | 727.44          |
|        | Finance costs   | 19.46           | 26.71           | 31.91           | 84.50             | 90.51           | 126.23          |
|        | Depreciation and amortization expense   | 24.86           | 22.86           | 24.38           | 69.47             | 74.03           | 109.51          |
|        | Administrative and Other expenses (Refer Note 5)  | 89.98           | 225.17          | 288.36          | 402.96            | 538.90          | 1,145.53        |
|        | Total expenses (4)  | <b>547.93</b>   | <b>602.73</b>   | <b>680.76</b>   | <b>1,681.22</b>   | <b>1,862.28</b> | <b>2,910.61</b> |
| 5      | Profit/(loss) before exceptional items and tax (3-4)  | <b>(25.43)</b>  | <b>(68.52)</b>  | <b>911.82</b>   | <b>(138.43)</b>   | <b>1,182.86</b> | <b>1,150.92</b> |
| 6      | Exceptional items (Refer Note 8)  | -               | 460.20          | -               | 460.20            | -               | -               |
| 7      | Profit/ (loss) before exceptions items and tax(5-6)   | <b>(25.43)</b>  | <b>(528.71)</b> | <b>911.82</b>   | <b>(598.62)</b>   | <b>1,182.86</b> | <b>1,150.92</b> |
| 8      | Tax expense   |                 |                 |                 | -                 |                 |                 |
|        | (1) Current tax   | (1.98)          | 0.01            | 242.54          | 1.35              | 326.04          | 413.69          |
|        | (2) MAT Credit Adjustment   | -               | -               | -               | -                 | -               | (102.63)        |
|        | (3) Prior Period Taxes  | 0.06            | 5.43            | -               | 5.48              | 17.30           | 17.30           |
|        | (4) Deferred tax  | 7.52            | (6.22)          | (1.73)          | 1.83              | (0.55)          | (2.22)          |
|        | Total tax   | <b>5.60</b>     | <b>(0.78)</b>   | <b>240.81</b>   | <b>8.67</b>       | <b>342.79</b>   | <b>326.14</b>   |
| 9      | Profit (Loss) for the period from continuing operations (7-8)                                   | <b>(31.03)</b>  | <b>(527.93)</b> | <b>671.01</b>   | <b>(607.29)</b>   | <b>840.07</b>   | <b>824.78</b>   |
| 10     | Extra ordinary Items (net of tax)   | -               |                 |                 |                   |                 |                 |
| 11     | Profit/(loss) for the period (9+10)   | <b>(31.03)</b>  | <b>(527.93)</b> | <b>671.01</b>   | <b>(607.29)</b>   | <b>840.07</b>   | <b>824.78</b>   |
| 12     | Other comprehensive income (net of tax)   |                 |                 |                 |                   |                 |                 |
|        | Items that will not be reclassified to profit & loss  |                 |                 |                 |                   |                 |                 |
|        | Actuarial gains/(losses) on post- employment benefit obligations                                | -               |                 | -               |                   | -               |                 |
|        | Net (loss)/ gain on Fair Value Through OCI (FVTOCI) equity                                      | -               |                 | -               | -                 | -               | 364.71          |
|        | Income Tax on items that will not be reclassified to profit or loss                             | -               |                 | -               | -                 | -               | 80.23           |
|        | Total items that will not be reclassified to profit or loss                                     | -               | -               | -               | -                 | -               | 444.94          |
| 13     | Total Comprehensive Income for the period (11+12)   | <b>(31.03)</b>  | <b>(527.93)</b> | <b>671.01</b>   | <b>(607.29)</b>   | <b>840.07</b>   | <b>1,269.72</b> |
| 14     | Minority Interest*  | -               | (0.14)          | (0.05)          | (0.14)            | (0.56)          | (1.42)          |
|        | Net Profit / (Loss) after taxes, minority interest  | <b>(31.03)</b>  | <b>(527.79)</b> | <b>671.06</b>   | <b>(607.15)</b>   | <b>840.63</b>   | <b>1,271.15</b> |
| 15     | Paid-up equity share capital (Face Value of Rs.10/-each)  | <b>2,417.66</b> | <b>2,417.66</b> | <b>2,417.66</b> | <b>2,417.66</b>   | <b>2,417.66</b> | <b>2,417.66</b> |
| 16     | Earnings per share (before extraordinary items)<br>(Face value of Rs.10/-each) (not annualized) |                 |                 |                 |                   |                 |                 |
|        | a) Basic (in Rs.)   | <b>(0.13)</b>   | <b>(2.18)</b>   | <b>2.78</b>     | <b>(2.51)</b>     | <b>3.48</b>     | <b>3.42</b>     |
|        | b) Diluted (in Rs.)   | <b>(0.13)</b>   | <b>(2.18)</b>   | <b>2.78</b>     | <b>(2.51)</b>     | <b>3.48</b>     | <b>3.42</b>     |
|        | Earnings per share (after extraordinary items)<br>(Face value of Rs.10/-each) (not annualized)  |                 |                 |                 |                   |                 |                 |
|        | a) Basic (in Rs.)   | <b>(0.13)</b>   | <b>(2.18)</b>   | <b>2.78</b>     | <b>(2.51)</b>     | <b>3.48</b>     | <b>3.42</b>     |
|        | b) Diluted (in Rs.)   | <b>(0.13)</b>   | <b>(2.18)</b>   | <b>2.78</b>     | <b>(2.51)</b>     | <b>3.48</b>     | <b>3.42</b>     |

By order of the Board  
For NETTLINX LIMITED

*Rohith Lokareddy*

Rohith Lokareddy  
Managing Director  
DIN:06464331



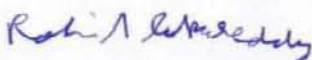
Date : 28-Jan-2026  
Place: Hyderabad

Notes:

1. In terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, the above Un-Audited Standalone and Consolidated Financial Results have been reviewed by the Audit Committee and thereafter were approved by the Board of Directors in their respective meetings held on **28<sup>th</sup> January, 2026**. M/s. Niranjana & Narayan, Chartered Accountants, the Statutory Auditors of the Company have given the Limited Review report with unmodified opinion on the financial results of the Company for the **Quarter and nine months period ended 31<sup>st</sup> December, 2025**.
2. The above statement has been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3. The Company is primarily engaged in the ISP Provider services. Accordingly, ISP services is the only reportable business segment as per Ind-AS 108, "Operating Segment" — Segment Reporting.
4. The Company has adopted Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder from April 01, 2017 and accordingly these Financial Results (including figures for all periods) have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other accounting principles generally accepted in India.
5. Administrative and Other expenses includes Bad debts written off **Rs.14.95 Lakhs** during the quarter period.
6. Tax expenses include Current Tax, Deferred Tax and Adjustment of Taxes for the previous period, if any.
7. Previous period / year figures have been rearranged / regrouped, reclassified and restated wherever considered necessary.
8. The results for the **Quarter and nine months period ended December 31, 2025** are available on the websites of BSE Limited (URL: [www.bseindia.com](http://www.bseindia.com)) and the Metropolitan Stock Exchange of India Limited (URL: [www.msei.in](http://www.msei.in)) and on the Company's website (URL: [www.nettlinx.com](http://www.nettlinx.com)).

Yours Faithfully,

For Nettlinx Limited



(Rohith Lokareddy)

Managing Director

DIN:06464331

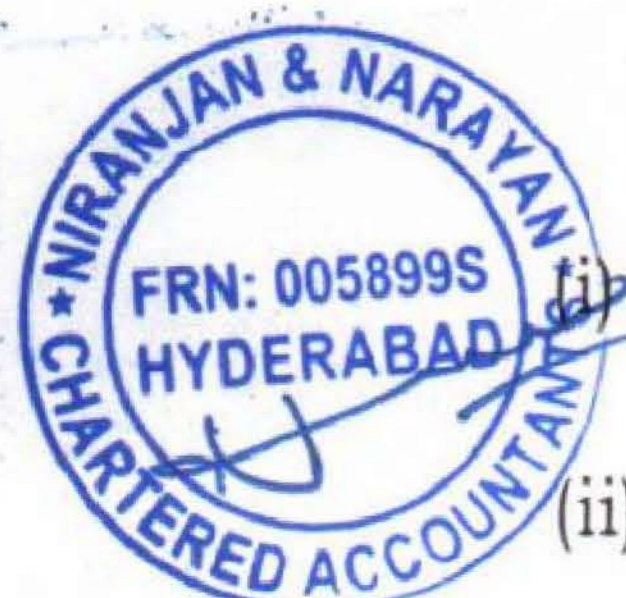


### INDEPENDENT AUDITORS' REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS.

To

The Board of Directors of Nettlinx Limited

1. We have reviewed the accompanying statement or unaudited Consolidated Financial results of the NETTLINX LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the Quarter ended December, 2025 and year to date from April 01, 2025 to December 31, 2025 ('the statement') attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI [Listing obligations and Disclosure Requirements] Regulations, 2015 read with SEBI Circular No.CIR/CFD/CMD1/44/2019 dated March 29,2019. The results included in the statement are the responsibility of Company's management and has been approved by the Board of Directors.
2. The Preparation of Statement 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 Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 is the Responsibility of the parent company's management and has been approved by the Board of Directors of the Parent Company. 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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit, and accordingly, we do not express an audit opinion
4. The Statement includes the results of the following entities:  
**Parent:**  
(i) Nettlinx Limited  
**Subsidiaries:**  
(i) Nettlinx Realty Private Limited, India (wholly owned subsidiary company)  
(ii) Nettlinx Inc, USA (wholly owned subsidiary company)



- (iii) Sailon SE, Germany (subsidiary company) — No Operations during the period
- (iv) Nettlinx Technologies Private Limited.(Subsidiary of Nettlinx Realty Private Limited)

5. Emphasis of Matter:

Our opinion is not modified in respect of these matters.

- 6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatements subject to the matters mentioned in the Emphasis of Matter paragraph.
- 7. We did not review the quarterly interim financial information of 3 subsidiaries included in the quarterly consolidated financial results, whose interim financial information reflects total income of Rs.198.91 Lakhs and Rs.602.40 Lakhs, total loss after tax of Rs.86.63 Lakhs and Rs.84.79 lakhs for the Quarter ended December 31, 2025 and period ended on that date respectively which are certified by the management.



For NIRANJAN & NARAYAN  
Chartered Accountants  
Firm Registration No.005899S

P.VENUMADHAVA RAO  
Partner

Mem.No.202785

UDIN: 26202785CXVTYT5692

Place: Hyderabad  
Date: 28-Jan-2026