



ICRA

ICRA Limited

January 29, 2026

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001, India
Scrip Code: 532835

National Stock Exchange of India Limited

Exchange Plaza,
Plot no. C/1, G Block
Bandra-Kurla Complex
Bandra (East)
Mumbai - 400 051, India
Symbol: ICRA

Dear Sir/Madam,

Sub: - Newspaper Publication

Pursuant to Regulation 47 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed copies of the newspapers advertisement pertaining to the unaudited financial results (standalone & consolidated) of ICRA Limited for the third quarter and nine months ended December 31, 2025, published in the following newspapers on January 29, 2026:

1. Financial Express
2. Jansatta

You are requested to take the above on record.

Regards,

Sincerely,

(S. Shakeb Rahman)
Company Secretary & Compliance Officer

Encl.: As above

बजाज फाइनेंस लिमिटेड

बॉम्बे स्टॉक एक्सचेंज : एनएसई-30, बजाज फाइनेंस प्रिवेट लिमिटेड, मुंबई, महाराष्ट्र, भारत-411014
ब्राह्मण स्टॉक एक्सचेंज : इंडिया स्टॉक, एनएसई-181/182, सेक्टर-17, हुब, जगन्नाथपुरी, हरियाणा-135003, भारत

कक्षा सूचना

वित्तीय अतिरिक्त का प्रतिनिधित्व एवं पुनर्निर्माण तथा प्रतिनिधित्व हित प्रवर्तन अधिनियम, 2002 की धारा 13 (4),
प्रतिनिधित्व हित (प्रवर्तन) विनियम 2002 के नियम 8(1), (परिशिष्ट-IV) के तहत

जबकि, अधोहस्ताक्षरी ने मैसर्स बजाज फाइनेंस लिमिटेड (बीएफएल) के प्राथमिक अधिकारी के रूप में वित्तीय अतिरिक्त का प्रतिनिधित्व एवं पुनर्निर्माण तथा प्रतिनिधित्व हित प्रवर्तन अधिनियम, 2002 के अधीन और प्रतिनिधित्व हित (प्रवर्तन) विनियम 2002 के नियम 3 के साथ पंजीत धारा 13 (2) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए निम्नलिखित कर्जदार(री)/सह कर्जदार(री)/गारंटर(री) की नीचे दिए विवरण के अनुसार मांग सुनवाई(ए) जारी की थी, जिनमें उनसे सूचना में वर्णित बकाया राशि का भुगतान उक्त सूचना की प्राप्ति की तिथि से 60 दिन के भीतर करने की मांग की गई थी। कर्जदार/सह कर्जदार/गारंटर उक्त राशि चुकाने में असफल रहे हैं, एतद्वारा कर्जदार(री)/सह कर्जदार(री)/गारंटर(री) और जनसाधारण को सूचना दी जाती है कि अधोहस्ताक्षरी ने मैसर्स बजाज फाइनेंस लिमिटेड की ओर से उक्त निम्नानुसार के नियम 8(1) के साथ नवीन उक्त अधिनियम की धारा 13 (4) के तहत उसको प्रदत्त शक्तियों का प्रयोग करते हुए यहां नीचे वर्णित संघर्ष का कक्षा प्रदाय कर दिया है। कर्जदार(री)/सह कर्जदार(री)/गारंटर(री) को विवरण रूप से प्राप्त जनसाधारण को सामान्य रूप से इस संघर्ष के संबंध में संव्यवहार नहीं करने हेतु सावधान किया जाता है और संघर्ष के संबंध में कोई भी संव्यवहार कर्जदारों पर बीएफएल की इसमें वर्णित राशि(यों) तथा उस पर गयी व्याज के प्रथम प्रभार के अधीन होगा।

कर्जदार(री)/गारंटर(री) का नाम (एलएन नंबर, धारा का नाम)	प्रत्याभूत आदि का वर्णन (अचल सम्पत्ति)	मांग सूचना तिथि और छवि	कक्षा की तिथि
शाखा: यमुनानगर (लैन नंबर P6G5PLA13410173 1. श्री कृष्ण प्लांटिड (कर्जदार) पता: तह. कालका, बैंक ऑफ बड़ौदा के सामने, पिंजीर, कालका रोड, शोरूम, अदुल्लापुर मार्केट, कालका, पंचकुला, हरयाणा, कालका 133302, हरियाणा 2. श्रीमती अनु गोयल (सह-कर्जदार) 3. श्री विकास गोयल (सह-कर्जदार) 2 एवं 3 का पता :	निम्न वर्णितानुसार पैर-कृषि भूमि सम्पत्ति के सभी अंश एवं खंड : प्लॉट नंबर 901 पर निर्मित मकान, मुनिस्विल (नई) संघर्ष आईडी नंबर 11082073, (एनसी) संघर्ष आईडी नंबर 207411269901, परिमाण 136.62 वर्ग मीटर यानी 163.39 वर्ग गज, सेक्टर - 17, अर्बन एस्टेट, जगावरी, तहसील - जगावरी, जिला - यमुना नगर में स्थित, नगर निगम यमुना नगर - जगावरी की सीमा के भीतर, स्वामित्व पंजीकृत सेल डीड नंबर 2252 दिनांक 01-07-2009 के अनुसार, निम्नानुसार परिचय : - उत्तर - 18 मीटर - प्लॉट नंबर 902, दक्षिण - 18 मीटर प्लॉट नंबर 900 पर मकान, पूर्व - 7.59 मीटर - सड़क, पश्चिम - 7.59 मीटर - अन्य का मकान मकान नंबर 901, सेक्टर-17, निकट जिनंद हॉस्पिटल हुडा, जगावरी, यमुनानगर, हरियाणा 135001	15-नवंबर-2025 र. 1,42,81,244/- (रुपये एक करोड़ ब्यालीस लाख इक्याली हजार दो सौ बीसवीस मात्र)	28.01.2026

तिथि : 29-01-2026
स्थान : यमुनानगर

प्राधिकृत अधिकारी,
बजाज फाइनेंस लिमिटेड



ICRA Limited

CIN: L74999DL1991PLC042749

Registered Office: B-710, Statesman House, 148, Barakhamba Road, New Delhi-110001
Telephone No.: +91-11-23357940, Website: www.icra.in, Email ID: investors@icraindia.com

EXTRACT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR
THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(₹ in lakh)

S. No.	Particulars	Quarter ended December 31, 2025 (Unaudited)	Nine Months ended December 31, 2025 (Unaudited)	Quarter ended December 31, 2024 (Unaudited)
1	Total income from operations	16,359.11	42,465.85	12,087.24
2	Net profit / (loss) for the period (before tax, exceptional and/ or extraordinary items)	6,182.95	18,456.57	5,575.33
3	Net profit / (loss) for the period before tax (after exceptional and/ or extraordinary items)	5,491.12	17,764.74	5,575.33
4	Net profit / (loss) for the period after tax (after exceptional and/ or extraordinary items)	3,906.08	12,984.14	4,222.09
5	Total comprehensive income for the period [comprising profit/ (loss) for the period (after tax) and Other comprehensive income (after tax)]	3,907.63	12,953.16	4,187.05
6	Equity share capital	965.12	965.12	965.12
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet	-	-	-
8	Earnings per share (of ₹ 10/- each) (not annualized)			
	Basic (₹) :	40.34	134.13	43.69
	Diluted (₹) :	40.27	133.89	43.63

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR
THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(₹ in lakh)

S. No.	Particulars	Quarter ended December 31, 2025 (Unaudited)	Nine Months ended December 31, 2025 (Unaudited)	Quarter ended December 31, 2024 (Unaudited)
1	Total income from operations	8,456.97	23,883.30	7,082.64
2	Net profit / (loss) for the period (before tax, exceptional and/ or extraordinary items)	4,297.71	12,443.65	3,954.88
3	Net profit / (loss) for the period before tax (after exceptional and/ or extraordinary items)	4,078.55	12,224.49	3,954.88
4	Net profit / (loss) for the period after tax (after exceptional and/ or extraordinary items)	2,925.87	9,031.68	3,110.05
5	Total comprehensive income for the period [comprising profit/ (loss) for the period (after tax) and Other comprehensive income (after tax)]	2,895.15	8,980.52	3,097.03
6	Equity share capital	965.12	965.12	965.12
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet	-	-	-
8	Earnings per share (of ₹ 10/- each) (not annualized)			
	Basic (₹) :	30.41	93.86	32.33
	Diluted (₹) :	30.36	93.70	32.28

NOTES:

- The above is an extract of the detailed format of Quarterly and Nine Months Consolidated and Standalone Unaudited Financial Results filed with the Stock Exchanges under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors of the Company have carried out limited review of the Consolidated and Standalone Unaudited Financial Results for the quarter and nine months ended December 31, 2025. The full format of the Quarterly and nine months ended Consolidated and Standalone Unaudited Financial Results and Limited Review Report thereon are available on the Stock Exchange websites at www.nseindia.com and www.bseindia.com and on the Company's website at https://www.icra.in/InvestorRelation/Index?tabname=FINANCIALRESULT

By Order of the Board of Directors

Ramnath Krishnan
Managing Director & Group C.E.O.
(DIN: 09371341)

Place : Kolkata
Date : January 28, 2026

नई दिल्ली

THIS IS A PUBLIC ANNOUNCEMENT FOR INFORMATION PURPOSES ONLY AND IS NOT A PROSPECTUS ANNOUNCEMENT AND DOES NOT CONSTITUTE AN INVITATION OR OFFER TO ACQUIRE, PURCHASE OR SUBSCRIBE TO SECURITIES.

NOT FOR RELEASE, PUBLICATION OR DISTRIBUTION DIRECTLY OR INDIRECTLY, OUTSIDE INDIA.

Initial public offer of Equity Shares (as defined below) on the main board of BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE"), and together with BSE, the "Stock Exchanges") in compliance with Chapter II of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("SEBI ICDR Regulations"),



(Please scan the
QR code to view
this Addendum)



A PROMISE FOR POWER

POWERICA LIMITED

Our Company was incorporated as "Consolidated Power Systems Private Limited", a private limited company under the Companies Act, 1956, pursuant to certificate of incorporation dated May 4, 1984 issued by the Registrar of Companies, Maharashtra at Mumbai ("RoC"). Subsequently, the business of Hindustan Industrial & Electrical Engineers, a partnership firm constituted amongst late Naresh Chander Oberoi, late Kharatram Kharak Puri and Mitter Sen was assigned to our Company pursuant to an agreement to assign dated May 23, 1984 with effect from June 1, 1984. Our Company became a deemed public limited company under Section 43(A) (1A) of the Companies Act, 1956, and the word "private" was struck off from the name of our Company with effect from June 15, 1988 pursuant to a special resolution passed by our Shareholders on July 15, 1988. Subsequently, the name of our Company was changed from "Consolidated Power Systems Limited" to "Powerica Limited", pursuant to a special resolution passed by our Shareholders on September 16, 1989. A fresh certificate of incorporation dated October 5, 1989 was accordingly issued by the RoC. For details in relation to changes in the name and registered office of our Company, see "History and Certain Corporate Matters - Brief history of our Company" and "History and Certain Corporate Matters - Changes in the registered office" on page 271 of the draft red herring prospectus dated August 8, 2025 ("DRHP" or "Draft Red Herring Prospectus") filed with the RoC.

Registered and Corporate Office: 9th Floor, Bakhtawar, Nariman Point, Mumbai - 400 021, Maharashtra, India; Telephone: 022 - 43152525; Website: www.powericaltd.com

Contact person: Anita Praful Renuse, Company Secretary and Compliance Officer; E-mail: investorrelations@powericaltd.com

Corporate Identification Number: U31100MH1984PLC032825

THE PROMOTERS OF OUR COMPANY: BHARAT OBEROI, RENU NARESH OBEROI, JAI RAM OBEROI, NARESH OBEROI FAMILY TRUST, BHARAT OBEROI FAMILY TRUST AND KABIR AND KIMAYA FAMILY PRIVATE TRUST

INITIAL PUBLIC OFFER OF UP TO [•] EQUITY SHARES OF FACE VALUE OF ₹ 5 EACH ("EQUITY SHARES") OF POWERICA LIMITED ("COMPANY") FOR CASH AT A PRICE OF ₹ [•] PER EQUITY SHARE (INCLUDING A SHARE PREMIUM OF ₹ [•] PER EQUITY SHARE) ("OFFER PRICE") AGGREGATING UP TO ₹ 1,40,00.00 CRORES COMPRISING A FRESH ISSUE OF UP TO [•] EQUITY SHARES OF FACE VALUE OF ₹ 5 EACH AGGREGATING UP TO ₹ 700.00 CRORES BY OUR COMPANY ("FRESH ISSUE") AND AN OFFER FOR SALE OF UP TO [•] EQUITY SHARES OF FACE VALUE OF ₹ 5 EACH AGGREGATING UP TO ₹ 700.00 CRORES ("OFFERED SHARES") BY THE PROMOTER SELLING SHAREHOLDERS (AS DEFINED BELOW), CONSISTING OF UP TO [•] EQUITY SHARES OF FACE VALUE OF ₹ 5 EACH AGGREGATING UP TO ₹ 490.00 CRORES BY NARESH OBEROI FAMILY TRUST AND UP TO [•] EQUITY SHARES OF FACE VALUE OF ₹ 5 EACH AGGREGATING UP TO ₹ 210.00 CRORES BY KABIR AND KIMAYA FAMILY PRIVATE TRUST (COLLECTIVELY THE "PROMOTER SELLING SHAREHOLDERS", AND SUCH EQUITY SHARES OFFERED BY THE PROMOTER SELLING SHAREHOLDERS, THE "OFFERED SHARES") ("OFFER FOR SALE"), AND TOGETHER WITH THE FRESH ISSUE, THE "OFFER").

NOTICE TO INVESTORS: ADDENDUM TO THE DRAFT RED HERRING PROSPECTUS ("ADDENDUM")

In reference to the draft red herring prospectus dated August 8, 2025 ("DRHP") filed with the Securities and Exchange Board of India and the Stock Exchanges and the public announcement dated August 9, 2025 (the "Public Advertisement") and published on August 11, 2025, in all editions of the English daily newspaper Financial Express, all editions of Hindi daily newspaper, Jansatta and Mumbai edition of Navshakti, a Marathi daily newspaper (Marathi being the regional language of Maharashtra, where our Registered Office is located), in relation to the Offer, potential Bidders should note the following:

- Naresh Chander Oberoi, one of the Promoters of the Company has passed away on December 10, 2025. As per the trust deed dated October 20, 2022 ("Trust Deed") he was the sole trustee of the Naresh Oberoi Family Trust ("Trust") and was holding the 3,80,00,000 Equity Shares amounting to 34.92% of the pre-Offer paid-up equity share capital of the Company as on the date of the DRHP on behalf of the Trust in a depository account under his name as a trustee of the Trust. The Trust has been identified and disclosed as one of the Promoters of the Company in the DRHP. Further, Naresh Chander Oberoi also held 3,26,400 Equity Shares in his individual capacity amounting to 0.30 % of the pre-Offer paid-up equity share capital of the Company as on the date of the DRHP.
- As per the provisions of Trust Deed, in case of death of the originally appointed trustee, the office of trustee would pass on to Bharat Oberoi, son of Naresh Chander Oberoi, who is also a Promoter of the Company. Further, as per the Trust Deed, in case a new trustee is appointed, the property of the Trust would automatically vest with the new trustee who shall have the same power and authority as the originally appointed trustee. Pursuant to this, the Equity Shares lying to the benefit of the Trust held in the depository account of the late Naresh Chander Oberoi (held in his capacity as trustee of the Trust), have been transmitted in accordance with applicable laws, to the depository account of the new trustee, i.e., Bharat Oberoi, a Promoter of the Company, to be held on behalf of the Trust.
- Further 3,26,400 Equity Shares amounting to 0.30% of the pre-Offer shareholding of the Company, held by late Naresh Chander Oberoi in his individual capacity, will be transmitted to his successor, Renu Naresh Oberoi, subject to grant of probate. Upon successful completion of such transmission, Renu Naresh Oberoi shall hold 5,11,745 Equity Shares aggregating to 0.47% of the pre-Offer paid up Equity Share capital of our Company.
- Additionally, pursuant to demise of Naresh Chander Oberoi, any individuals or entities that were forming part of his promoter group in terms of Regulation 2(1)(pp) of the SEBI ICDR Regulations will no longer be disclosed as promoter group of the Company in the "Promoter and Promoter Group" section on page 301 of the DRHP.

The above notice is to be read in conjunction with the DRHP and accordingly the corresponding references in the DRHP stand updated pursuant to this Addendum. The information in this Addendum supplements the DRHP and updates the information in the DRHP. However, this Addendum does not purport to, nor does it, reflect all the changes that have occurred from the date of filing of the DRHP and the date of this Addendum. Accordingly, this Addendum does not include all the changes and/or updates that will be included in the Red Herring Prospectus and the Prospectus as and when filed with the RoC, the SEBI and the Stock Exchanges. Please note that the information included in the DRHP will be suitably updated, including to the extent updated by way of this Addendum, as may be applicable, in the Red Herring Prospectus and the Prospectus. Potential Bidders should not rely on the DRHP or this Addendum for any investment decision, and should read the Red Herring Prospectus, as and when it is filed with the RoC, SEBI and the Stock Exchanges before making an investment decision with respect to the Offer.

Further, the Company shall suitably update the relevant sections in the red herring prospectus and the prospectus to be filed by our Company with the RoC, SEBI and the Stock Exchanges including the cover page and the sections titled "Definitions and Abbreviations", "Summary of the Offer Document", "General Information", "Capital Structure", "Our Management", "Basis for Offer Price" and "Our Promoters and Promoter Group" to reflect the factual position pursuant to the demise of Naresh Chander Oberoi.

All capitalized terms used in this Addendum shall, unless the context otherwise requires, have the same meaning as ascribed in the DRHP.

BOOK RUNNING LEAD MANAGERS	REGISTRAR TO THE OFFER
 ICICI Securities Limited ICICI Venture House, Appasaheb Marathe Marg Prabhadevi, Mumbai - 400 025, Maharashtra, India Tel: +91 22 6807 7100 Email: powerica ipo@icicisecurities.com Website: www.icicisecurities.com Investor Grievance ID: customercare@icicisecurities.com Contact Person: Rahul Sharma / Namrata Ravasia SEBI Registration Number: INM00011179	 MUFG Intime India Private Limited (Formerly Link Intime India Private Limited) C-101, Embassy 247, L. B. S. Marg, Vikhroli (West) Mumbai - 400 083, Maharashtra, India Tel: +91 810 811 4949 E-mail: powerica.ipo@in.mpmf.mufg.com Investor grievance e-mail: powerica.ipo@in.mpmf.mufg.com Website: www.in.mpmf.mufg.com Contact Person: Shanti Gopalkrishnan SEBI Registration No.: INR000004058
 IIFL CAPITAL IIFL Capital Services Limited (formerly known as IIFL Securities Limited) 24th Floor, One Lodha Place, Senapati Bapat Marg, Lower Parel (West), Mumbai - 400 013, Maharashtra, India Tel: +91 22 4646 4728 Email: powerica.ipo@iiflcap.com Website: www.iiflcapital.com Investor Grievance ID: ig.ib@iiflcap.com Contact Person: Aditya Ratuni/ Pawan Kumar Jain SEBI Registration Number: INM00010940	 nuvama Nuvama Wealth Management Limited 801-804, Wing A, Building No 3, Inspire BKC, G Block, Bandra Kurla Complex, Bandra East, Mumbai 400 051 Maharashtra, India Tel: +91 22 4009 4400 E-mail: Powerica@nuvama.com Investor Grievance ID: customerservice.mb@nuvama.com Website: www.nuvama.com Contact Person: Lokesh Shah SEBI Registration No.: INM00013004
COMPANY SECRETARY AND COMPLIANCE OFFICER Anita Praful Renuse 9th Floor, Bakhtawar, Nariman Point, Mumbai - 400 021 Maharashtra, India; Tel: 022 - 43152525; E-mail: cs@powericaltd.com Investors may contact the Company Secretary and Compliance Officer or the Registrar to the Offer in case of any pre-Offer or post-Offer related grievances including non-receipt of letters of Allotment, non-credit of Allotted Equity Shares in the respective beneficiary account, non-receipt of refund orders or non-receipt of funds by electronic mode, etc. For all Offer related queries and for redressal of complaints, investors may also write to the BRLMs.	

Place: Maharashtra, Mumbai
Date: January 28, 2026

POWERICA LIMITED is proposing, subject to receipt of requisite approvals, applicable statutory and regulatory requirements, market conditions and other considerations, an initial public offer of its Equity Shares and has filed a draft red herring prospectus dated August 8, 2025. The DRHP is and the Addendum shall be available on the website of the SEBI at www.sebi.gov.in as well as on the website of the BRLMs, i.e., ICICI Securities Limited at www.icicisecurities.com, IIFL Capital Services Limited (formerly known as IIFL Securities Limited) at www.iiflcapital.com and Nuvama Wealth Management Limited at www.nuvama.com, the website of the NSE at www.nseindia.com and the website of the BSE at www.bseindia.com and the website of the Company at www.powericaltd.com. Any potential investor should note that investment in equity shares involves a high degree of risk and should refer to the RHP, including the section titled "Risk Factors" of the RHP, when available. Any potential investors should not rely on the DRHP for making any investment decision.

This announcement is not an offer of securities for sale in the United States or elsewhere. This announcement has been prepared for publication in India only and is not for publication or distribution, directly or indirectly, in or into the United States. The Equity Shares offered in the Offer have not been, and will not be, registered under the U.S. Securities Act of 1933 (the "U.S. Securities Act") and may not be offered or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and applicable state securities laws. The Equity Shares offered in the Offer are being offered and sold only outside the United States in "offshore transactions" as defined in and in reliance on Regulation S under the U.S. Securities Act ("Regulation S") and the applicable laws of the jurisdiction where those offers and sales occur. There will be no public offering of the Equity Shares in the United States.

CONCEPT

जनसत्ता

क्लासीफाईड

व्यक्तिगत

I, Begum Baby W/O MD Ahmed
born on 05-12-1970 residing at
D-48, Ground Floor, Avantika,
Rohini, Sector-1, Delhi-110085,
have changed my name to
Baby vide affidavit dated 21-
Jan 2026 at Delhi.

0040835469-6



MANAGED
TRAINING
SERVICES

NIIT Learning Systems Limited

Regd Office : Plot No. 85, Sector - 32, Institutional Area, Gurugram - 122001 (Haryana) India
Tel : +91 (124) 4293000 Fax : +91 (124) 4293333 Website : http://www.niitmts.com Email : investors@niitmts.com
Corporate Identity Number : L72200HR2001PLC099478

Extract of Unaudited Financial Results for the quarter and year to date ended December 31, 2025

(Rs. in Millions, except per share data)

S. No.	Particulars	Consolidated						Standalone					
		Quarter ended			Period ended			Quarter ended			Period ended		
		3 months ended December 31, 2025	Preceding 3 months ended September 30, 2025	Corresponding 3 months ended December 31, 2024	Year to date figures for the current period ended December 31, 2025	Year to date figures for the previous period ended December 31, 2024	Previous year ended March 31, 2025	3 months ended December 31, 2025	Preceding 3 months ended September 30, 2025	Corresponding 3 months ended December 31, 2024	Year to date figures for the current period ended December 31, 2025	Year to date figures for the previous period ended December 31, 2024	Previous year ended March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	4,996.95	4,757.16	4,188.77	14,287.85	12,235.54	16,532.64	1,430.38	1,338.22	1,304.31	4,080.29	3,535.24	4,834.82
2	Net Profit for the period / year (before Tax, Exceptional and/or Extraordinary items)	839.19	753.35	855.08	2,385.56	2,474.31	3,174.66	299.17	632.60	340.75	1,201.76	1,255.42	1,547.84
3	Net Profit for the period / year before tax (after Exceptional and/or Extraordinary items)	948.20	693.04	812.79	2,371.45	2,370.70	3,063.57	163.89	632.60	340.75	1,066.48	1,255.42	1,547.84
4	Net Profit for the period / year after tax (after Exceptional and/or Extraordinary items)	743.43	469.64	617.30	1,706.10	1,787.85	2,275.00	127.89	579.63	256.76	909.94	1,061.06	1,287.30
5	Total Comprehensive Income for the period / year [Comprising Profit for the period / year (after tax) and other Comprehensive Income (after tax)]	859.77	691.31	527.65	2,311.16	1,823.67	2,411.92	139.68	567.56	258.57	892.91	1,044.88	1,276.43
6	Paid-up equity share capital (face value of Rs. 2 each, fully paid)	274.33	274.14	271.97	274.33	271.97	272.25	274.33	274.14	271.97	274.33	271.97	272.25
7	Reserves excluding revaluation reserves						11,827.01						6,737.77
8	Earnings Per Share (of Rs. 2/- each) (not annualised, in Rs.)												
	- Basic	5.42	3.43	4.54	12.47	13.17	16.75	0.93	4.23	1.89	6.65	7.82	9.48
	- Diluted	5.28	3.35	4.37	12.16	12.69	16.15	0.91	4.13	1.82	6.48	7.53	9.14

Notes:

- The above is an extract of the detailed format of quarterly / year to date Financial Results filed with the Stock Exchanges under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). The full format of the quarterly / year to date Financial Results are available on the website of Stock Exchanges at www.bseindia.com and www.nseindia.com and also on the Company's website under Investors → Disclosures under Regulation 46 of the LODR → Financial Results. The same can be accessed by scanning the QR code given.
- The above results were reviewed and recommended by Audit Committee and approved by the Board of Directors at its meeting held on January 28, 2026.
- Total Income from Operations represents revenue from operations.
- 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 (collectively referred to as the "Labour Codes"). These Codes consolidate twenty-nine existing labour laws into a comprehensive framework governing employee benefits during employment and post-employment, and, inter alia, introduce a uniform definition of wages. The Company has evaluated the financial impact arising from the notified Labour Codes based on legal opinion obtained and the best information available, in accordance with the guidance issued by the Institute of Chartered Accountants of India. Considering the material and non-recurring nature of the impact of new Labour Codes, the increase in gratuity liability attributable to past service costs amounting to Rs. 135.28 Million has been disclosed under Exceptional Items in the financial results for the quarter and nine months ended December 31, 2025. The Company continues to monitor developments relating to the implementation of the Labour Codes and will assess the impact, if any, on the remeasurement of employee benefit obligations in future periods.
- Subsequent to the quarter end, on January 09, 2026 NIIT (USA), Inc. a wholly owned overseas subsidiary of the NIIT Learning Systems Limited acquired 100% equity stake in SweetRush Inc. along with its one subsidiary ("SweetRush Group") and executed Stock Purchase Agreement and other definitive agreements. The aggregate purchase price is up to USD 26 Million including earnout amount payable over the next five years based on performance of the SweetRush Group. Payments are subject to customary adjustments as per terms of definitive agreements. Expenses relating to the acquisition amounting to Rs. 47.39 Million (Period ended December 31, 2025 - Rs. 50.03 Million) have been disclosed as Exceptional items.

Place: Gurugram
Date : January 28, 2026

By order of the Board
For NIIT Learning Systems Limited
Sd/-
Vijay K Thadani
Vice-Chairman & Managing Director

