matrimony.com

July 17, 2026

National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor
Plot No: C/1, G Block
Bandra Kurla Complex, Bandra (E)
Mumbai – 400 051

Dear Sir/Madam,

Sub: Submission of Annual Report of the Company under regulation 34(1) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Ref: NSE Symbol: MATRIMONY

Pursuant to Regulation 34(1) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, Please find enclosed the copy of Annual Report for the year ended 31st March 2026.

The Annual Report is available on the website of the Company viz., www.matrimony.com.

Submitted for your information and records.

Thanking you

Yours faithfully,

For **Matrimony.com Limited**

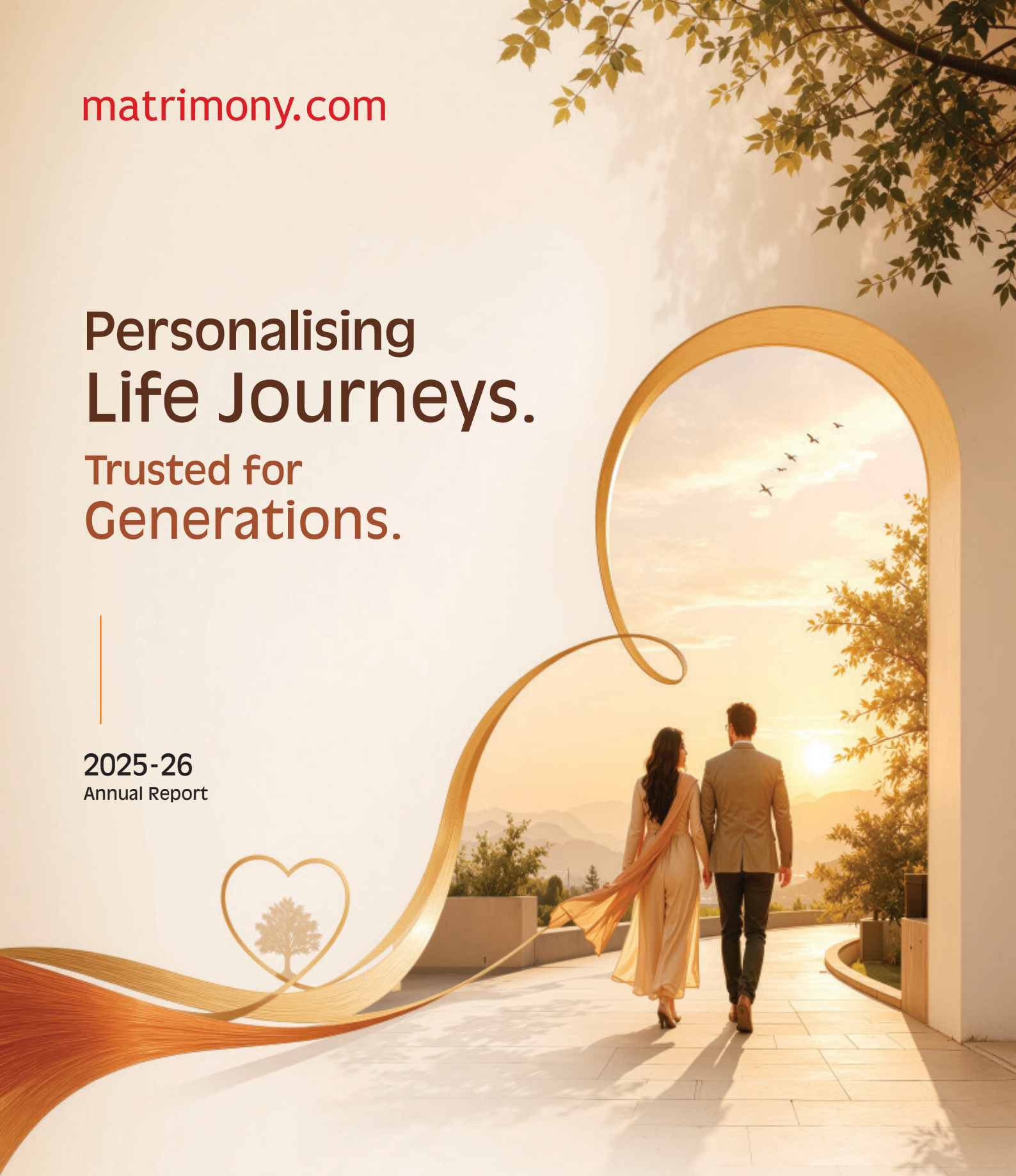
VIJAYANAN D SANKAR
Digitally signed by VIJAYANAND SANKAR
Date: 2026.07.17 21:29:50 +05'30'

Vijayanand Sankar
Company Secretary & Compliance Officer
ACS: 18951
No.94, TVH Beliciaa Towers, Tower II, 5th Floor,
MRC Nagar, Raja Annamalaipuram
Chennai – 600028

matrimony.com

Personalising Life Journeys.

Trusted for Generations.



2025-26
Annual Report

bharat matrimony | Elite Matrimony | CommunityMatrimony.com Over 300 Exclusive Community Sites | Wedding GiftBox | mandap.com | Jodii

Corporate Information

BOARD OF DIRECTORS

Shri Murugavel Janakiraman
Chairman & Managing Director

Smt. Deepa Murugavel
Non-Executive Woman Director

Shri Chinni Krishnan Ranganathan
Non-Executive Director

Smt. Akila Krishnakumar
Non-Executive Woman Independent Director

Shri S.M. Sundaram
Non-Executive & Independent Director

Shri Rajesh Sawhney
Non-Executive & Independent Director

CHIEF FINANCIAL OFFICER

Shri Harigovind Krishnasamy

COMPANY SECRETARY & COMPLIANCE OFFICER

Shri Vijayanand Sankar

COMMITTEES OF THE BOARD

Audit Committee

Shri S.M. Sundaram
Chairman

Smt. Akila Krishnakumar
Member

Shri Rajesh Sawhney
Member

Stakeholders Relationship Committee

Smt. Deepa Murugavel
Chairman

Shri Murugavel Janakiraman
Member

Shri S.M. Sundaram
Member

Nomination and Remuneration Committee

Smt. Akila Krishnakumar
Chairman

Shri S.M. Sundaram
Member

Shri Rajesh Sawhney
Member

Share Allotment Committee

Shri Murugavel Janakiraman
Chairman

Smt. Deepa Murugavel
Member

Shri S.M. Sundaram
Member

Corporate Social Responsibility Committee

Shri Murugavel Janakiraman
Chairman

Smt. Akila Krishnakumar
Member

Smt. Deepa Murugavel
Member

Risk Management & ESG Committee

Shri S.M. Sundaram
Chairman

Smt. Akila Krishnakumar
Member

Shri Murugavel Janakiraman
Member

AUDITORS

Statutory Auditors

M/s. B.S.R & Co LLP
Chartered Accountants
KRM Towers, 1st & 2nd Floors, No. 1
Harrington Road, Chetpet,
Chennai 600 031

Internal Auditors

M/s. R.G.N Price & Co.
Chartered Accountants
Simpsons Buildings
861, Anna Salai, Chennai - 600 002

Secretarial Auditor

V Suresh Associates
Firm of Practising
Company Secretaries
No. 28, 1st Floor, Ganapathy Colony
3rd Street, Teynampet,
Chennai - 600 018

BANKERS

HDFC Bank Ltd

ICICI Bank Ltd

Kotak Mahindra Bank Ltd

State Bank of India

IDFC Bank Limited

REGISTERED OFFICE

94, TVH Beliciaa Towers 5th Floor,
Tower - II MRC Nagar, Raja
Annamalaipuram, Chennai -
600 028

REGISTRAR AND SHARE TRANSFER AGENTS

KFin Technologies Limited
301, The Centrium, 3rd Floor, 57,
Lal Bahadur Shastri Road, Nav
Pada, Kurla (West), Mumbai,
400070, Maharashtra
Website: www.kfintech.com
Email: support@kfintech.com
einward.ris@kfintech.com

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PERSONALISING LIFE JOURNEYS.

Trusted for Generations.

Every family carries a hope for the future, shaped by values, aspirations and the desire to find the right partner for someone they love. At Matrimony.com, we have had the privilege of being part of this intimate and defining journey for millions of members across India and the world. Every profile, conversation and introduction carries a larger purpose, because it brings people closer to a shared future built on compatibility, trust and belonging.

As preferences evolve and choices become more individual, our role is to make matchmaking more relevant, reassuring and personal. Our platforms, assisted services, community-led offerings, premium matchmaking solutions and wedding-related services are designed to respond to each member's context with care. Technology strengthens discovery. Vernacular access brings familiarity. Relationship Manager-led support adds empathy. AI-enabled trust layers improve confidence. Expanding customer touchpoints help us stay closer to people at every stage of their journey.

Trust remains the foundation that connects our past, present and future. Over the years, families have returned to us across generations, carrying forward a belief built through reliability, empathy and successful outcomes. We continue to evolve with changing behaviours while staying anchored in a timeless purpose: helping people move towards a shared future with confidence and care, personalising life journeys through trusted matchmaking across generations.

Highlights of Our Trusted Journey

26
Years of leadership in matchmaking domain

#1
Online matchmaking company in India

0.96 Mn
Paid subscription base

120+
Retail store

1 lakh+
Success stories

Financial Stronghold

₹ 4,600 Mn
Consolidated revenue

₹ 525 Mn
EBITDA

₹ 4,852 Mn
Matchmaking billings

Zero
Debt status maintained

₹ 342 Mn
Net profit

Chairman's Speech – FY26
Matrimony.com Limited

Dear Shareholders,

I am pleased to present to you the performance of Matrimony.com for the financial year 2025–26, a year marked by resilience, disciplined execution, and continued strengthening of our long-term strategic foundation.

BUILDING ON A STRONG CORE

Our core matchmaking business remained stable and resilient, supported by the enduring relevance of our platforms and the trust placed in us by millions of users.

A key highlight for the year was the **11.9% growth in Average Transaction Value (ATV)**, reflecting our continued focus on delivering differentiated, high-value experiences through offerings such as **Elite Matrimony and Assisted Services**, along with the increasing adoption of longer-tenure subscription plans.

These plans have strengthened the quality and visibility of our future revenue streams. As these cohorts mature and renew, they position us well for improved growth momentum going forward.

In line with our disciplined capital allocation approach, we also completed a **share buyback of ₹ 58.5 crores**, reaffirming our commitment to long-term shareholder value.

EXPANDING OUR STRATEGIC HORIZON

Our vision is to evolve from India's leading matchmaking platform into a **comprehensive relationship and wedding services ecosystem.**

During the year, we made steady progress in building and scaling adjacent businesses:

- In **Wedding Services,** we transitioned towards a commission-led approach, with an initial focus on venue bookings, while continuing to refine product-market fit before scaling.
- **ManyJobs,** India's first Grey Collar Job portal, addressing the hiring gaps in the sales and service category. Exclusively designed for frontline and entry-level job opportunities in Tamil Nadu, it is currently available in both Tamil and English. We have initiated monetisation while continuing to refine the product and the model for broader expansion into other states.
- We revamped **Luv.com,** our App tailored for singles seeking serious relationships that grows into shared future.

DRIVING INNOVATION AND PLATFORM STRENGTH

Innovation remains central to our strategy. Guided by our philosophy of **"Steadfast Commitment, Adaptive Innovation,"** we made significant investments in strengthening our platforms and enhancing member experience.

Across **BharatMatrimony and CommunityMatrimony**, we simplified onboarding, improved profile discovery, and made interactions more relevant and contextual. The expansion of **vernacular capabilities across multiple Indian languages** has made our platforms

more inclusive and accessible to a wider audience.

We continued to integrate **human expertise with digital convenience**, enabling members to seamlessly combine self-service capabilities with Relationship Manager-led support.

Our investments in **Artificial Intelligence** are beginning to deliver meaningful impact – enhancing trust, improving service quality, and enabling more personalised member experiences. These include conversational support, improved profile authenticity, and intelligent insights from customer interactions. New initiatives such as **Astro Free Chat** and AI-enabled experiences on **Mandap**, including automated venue discovery, have further strengthened engagement.

During the year, we made strategic investment in **Bharat Ek Khoj** Spiritual Tech Private Limited, an AI-powered platform for Astrology - related services and for learning Vedic Shastra.

OUR PEOPLE AND CULTURE

Our people remain at the heart of our organisation. We are proud to be certified as a **Great Place to Work® for the second consecutive year**, with improved participation and higher trust scores reflecting a stronger and more engaged workplace.

During the year, we continued to strengthen our culture, leadership capability, and employee experience:

- A company-wide **Respect Code** initiative helped deepen our culture of trust, inclusion, and collaboration.
- Leadership development was strengthened through structured programs such as LEAP, MMP, and ELP, alongside the addition of experienced senior leaders across key functions.
- Our **EDGE framework – Engage,, Develop, Grow, Empower – **enabled structured career pathways, internal mobility, and stronger engagement.
- Investments in digital HR platforms improved responsiveness and employee experience through scalable, self-service models.
- Through our CSR initiatives **Matrimorphosis and Grad2Hire**, we continued to build a future-ready talent pipeline while strengthening the academia–industry bridge.

Together, these efforts reflect our commitment to building a high-performance, values-driven organisation.

PERFORMANCE OVERVIEW

For the year, our **matchmaking business revenues remained stable at ₹ 455.70 Crore**, with modest growth of 1.3%, while subscription volumes saw some moderation at 9.63 Lakhs of paid subscriptions. Our **wedding services segment experienced near-term challenges** and achieved revenue of ₹ 4.29 Crore as we recalibrated the business model.

On a consolidated basis, revenue growth remained steady at ₹ 460 Crore, flat 1% vs last year, while PAT was ₹ 34.17 Crore. Excluding marketing expenses, our EBITDA margin for matchmaking business was 58% as compared to 62% in FY25. However, our underlying business continues to remain strong, with healthy margins in the core matchmaking segment.

LOOKING AHEAD

As we move into FY27, we do so with confidence and a clear sense of direction.

The foundations we have built – through premiumisation, enhanced product experience, expanded reach, and disciplined execution – position us well for the future. We expect growth momentum to improve as deferred revenues unwind and renewal cycles strengthen, while our calibrated investment approach should support improving profitability over time.

CLOSING

In closing, I would like to express my sincere gratitude to our shareholders, employees, partners, and our distinguished Board members for their continued support and guidance. Above all, I thank the millions of customers who place their trust in us during one of life's most important journeys.

We remain committed to building a trusted, inclusive, and future-ready platform for relationships and beyond.

Thank you for your continued confidence in Matrimony.com.

Facilities

Infrastructure Behind Personalised Experiences

Our facilities play a vital role in enabling our people, strengthening our customer interface and supporting the scale of personalised matchmaking experiences we deliver. During the year, we continued to upgrade our workspaces, expand our retail footprint, enhance employee well-being and embed sustainability-led practices across our operating environment.

WORKSPACES BUILT FOR COLLABORATION

We upgraded our office infrastructure with fresh fit-outs, complete office set-ups and standardised facility design across key locations. The new Mumbai facility at Kaledonia went live in March 2026, while the Delhi facility at JDKD has been developed with similar workplace standards. These spaces reflect our focus on creating modern, efficient and people-friendly environments that support collaboration, productivity and service excellence.

CURATED EXPERIENCES FOR PREMIUM CUSTOMERS

We strengthened our customer-facing infrastructure with an exclusive Elite Experience Centre at Jubilee Hills, Hyderabad. Designed with premium interiors, dedicated fit-outs and back-office support, the centre enhances the way we engage with our Elite customers. The elite experience centre inaugurated by our Chairman, Mr Murugavel Janakiraman, along with customers and employees, marked an important step in elevating our personalised service experience.

EXPANDING CLOSER TO COMMUNITIES

Our retail network expanded with new stores across Tamil Nadu and West Bengal, improving accessibility for customers in important regional markets. We also renovated select stores to improve customer comfort, brand consistency and overall service delivery. These investments help us remain closer to families and communities while delivering trusted relationship-led services.

EMPLOYEE COMFORT, WELLNESS AND VALUE

We introduced several initiatives to make our workplaces more engaging and supportive. Weekly hot snacks, vending machines, detox water stations, medical camps, sports meet, blood donation drives, healthy weight management programmes and festival celebrations contributed to a more vibrant workplace experience. Our partnership with Roundglass further enabled app-based wellness support across physical, emotional and mindfulness dimensions.

The EXTRAA employee discount programme, Value for Money stalls and “Power of ID Card” partnerships added practical benefits for employees. Joy of Giving activities across our offices also reinforced our culture of care, where employees contributed money, books, medicines and essentials to support communities in need.

4 new stores

inaugurated for retail expansion

70+

Brand partnerships for employee discount access

2 locations

Store renovations undertaken

Jubilee Hills, Hyderabad

Elite experience centre established

Tech Excellence

Technology that Personalises Every Step

Our technology agenda continues to be centred on one clear objective. We want every member to experience greater ease, relevance, trust and personalisation across our platforms. During the year, we invested significant Product and Engineering bandwidth in strengthening our core matchmaking apps, improving assisted journeys, expanding language access and embedding AI into customer-facing and internal workflows.

IMPROVING THE CORE MATCHMAKING EXPERIENCE

We continued to enhance BharatMatrimony and CommunityMatrimony with a strong focus on user experience. Registration and onboarding were simplified to help members begin their journeys with greater ease. Profile discovery was made more relevant, while member interactions were improved to become more contextual and meaningful.

We also introduced Manasi.ai on BharatMatrimony to support members who prefer quick self-service resolution. The chatbot enables faster query handling, while members continue to have the choice of connecting with our customer service executives through a single click.

MAKING ACCESS MORE INCLUSIVE

Language plays an important role in building comfort and confidence. We expanded vernacular support across BharatMatrimony, so that members can access key app features in their preferred language. This strengthens our ability to serve India's diverse communities with greater familiarity and relevance.

Last financial year, we launched support for Tamil and Malayalam in BharatMatrimony apps. This year, we expanded our vernacular portfolio to other Indian languages like Bengali, Gujarati, Hindi, Kannada, Marathi, Odia and Telugu. With this, our members can access all the key features of the app in their preferred language.

MatrimonyBiodata further adds to this accessibility. The app enables users to create elegant marriage biodata formats within minutes, choose from design templates, add personal details and export the biodata as a PDF or photo for easy printing or digital sharing.

STRENGTHENING ASSISTED AND PREMIUM JOURNEYS

We improved our Assisted Service experience with better workflows, tools and processes for Relationship Managers. These capabilities were integrated into BharatMatrimony and CommunityMatrimony, allowing members to benefit from Relationship Manager-backed assistance alongside self-service features.

Our premium matchmaking proposition was strengthened through Jain Elite Matrimony, designed for distinguished Jain families, business communities and professionals. The service combines validated profiles with Relationship Managers who understand community-specific expectations, values and aspirations.

18+ Years

in premium matchmaking legacy

EMBEDDING AI ACROSS THE PORTFOLIO

AI is becoming an important enabler across our ecosystem. Mandap.com underwent a comprehensive technology revamp with improvements in speed, security and user experience, supported by Manvia.ai Beta for intelligent venue discovery. Astro Free Chat was enhanced with AI-powered Vedic astrology predictions, offering personalised responses to user queries.

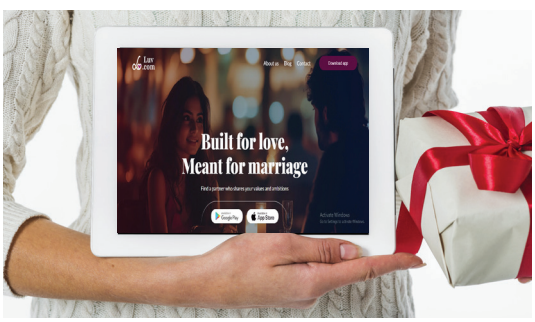
We also deployed AI within BharatMatrimony to strengthen profile validation and improve authenticity. An AI-based system now analyses anonymised customer interaction data to generate behavioural and service insights, enabling more proactive and personalised engagement while maintaining data privacy standards.

ENGINEERING FOR RESILIENT GROWTH

Our engineering investments continued across ManyJobs and WeddingBazaar, with a focus on platform security, operational safety and user experience. These initiatives reflect our commitment to building robust, trusted and future-ready digital products across our diversified portfolio.

BUILDING FOR DIGITAL-NATIVE AUDIENCES

Luv.com continued to evolve with direct member feedback, field research and customer interviews. The new version reflects the needs of a digital-native audience that expects fast, frank and responsive product evolution. This approach helps us learn quickly, improve meaningfully and stay relevant to emerging relationship preferences.



matrimony.com

Marketing Prudence

Reaching Hearts with Responsibility

Marketing at Matrimony.com is guided by the belief that matchmaking communication must be emotional, authentic and responsible. During FY 2025-26, we strengthened this approach through campaigns that celebrated trust, showcased real relationships, expanded community relevance and deepened engagement across digital, social, television and on-ground formats.

BHARAT MATRIMONY: CELEBRATING TRUST ACROSS GENERATIONS

We launched a new Bharat Matrimony TVC across all domains to mark an important milestone in our brand journey. Built around a three-generation family story, the campaign reflected the confidence that Indian families have placed in us over the years. It reinforced Bharat Matrimony as a trusted companion in one of life's most meaningful decisions, while signing off with the thought, "Shadi Matlab Bharat Matrimony - 26 Saalon Ka Vishwas!"

26 Years

of trust celebrated through a new multi-generation TVC

REAL STORIES, STRONGER RESONANCE

We brought real couple journeys to life through success story videos created by our content and social media team. These stories were narrated with warmth and authenticity, allowing couples to become the strongest voice of the brand. The response reaffirmed that genuine stories, told simply, continue to create deeper engagement than conventional advertising.

500K+

Views generated by success story videos

CONVERSATIONS FOR MODERN RELATIONSHIPS

We introduced The Relationship Edit as our first LinkedIn-first initiative. The series featured leading relationship coaches who addressed myths, couple challenges and the practical realities of marriage. Through LinkedIn influencer amplification, we reached young professionals navigating work, family expectations and evolving relationship decisions.

MAKING MATCHMAKING PART OF REAL CELEBRATIONS

Our Shadi Mein Matchmaking campaign transformed a real wedding into a high-impact storytelling platform. Built on witty, relatable content and powered by micro and mid-tier creators, the campaign gained strong organic traction across LinkedIn and social media. It was also noticed by leading marketing communities, strengthening brand conversation without relying on paid visibility alone.

3.44 million Impressions

2.36 million+ Users reached organically

45 Creators

14K+ Interactions

ON-GROUND IDEAS WITH PERSONAL IMPACT

Bharat Matrimony and Tamil Matrimony created a Valentine's Day activation in Delhi and Chennai, where singles received free caricatures that were imaginatively transformed into bride or groom sketches. The idea made the experience personal, aspirational and shareable. Kerala Matrimony extended on-ground visibility through the CCF Premier League in Kochi, with branding across jerseys, boundaries and presentations, supported by actor-led video bytes.

200K+

Combined views

100K+

LinkedIn reach

ELITE MATRIMONY: PREMIUM EXPERIENCES, DEEPER CONFIDENCE

We launched India's first Elite Experience Centre in Hyderabad to offer a personalised and discreet matchmaking environment for high-net-worth individuals and elite families. The centre enables prospective brides, grooms and their families to engage in meaningful discussions, supported by experienced Relationship Managers who assist from profile curation to private family meetings.

Elite Matrimony also strengthened its premium positioning through new TVCs featuring Anil Kapoor for North India and Nadiya Moidu for the South. Their presence helped deepen brand affinity among affluent audiences while reinforcing the elegance and credibility associated with the service.

4,500 sq. ft.

Premium Elite Experience Centre in Hyderabad

COMMUNITY MATRIMONY: SPEAKING TO COMMUNITIES WITH RELEVANCE

We expanded community-focused marketing through new TVCs across key communities, supported by visibility on leading news, movie and general entertainment channels. This helped build stronger recall within specific audience groups while respecting cultural identity, family expectations and community preferences.

For Doctors Matrimony, we created targeted on-ground integrations in Kerala. At Kottayam Medical College's graduation and Medcarnival, we captured authentic conversations with doctors and parents, highlighting aspirations and the unique challenge of finding a partner within the medical profession.

MANDAP: REGIONAL STORYTELLING FOR WEDDING DISCOVERY

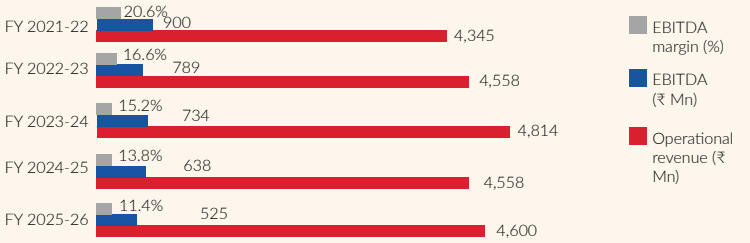
Mandap strengthened its regional visibility with a new TVC featuring Chaams, a well-known comedian and actor from the South Indian entertainment industry. Aired across leading Tamil television channels, the campaign combined familiar talent with targeted storytelling to improve brand reach among Tamil-speaking audiences.

Across all campaigns, our marketing remained rooted in trust, cultural understanding and meaningful engagement. We reached hearts by staying close to real people, real stories and real relationship journeys.

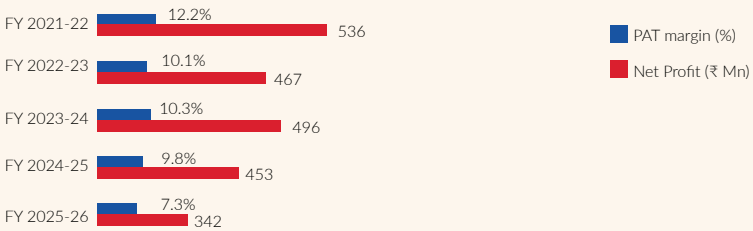
Performance Overview

Growth Anchored in Trusted Outcomes

REVENUES, EBITDA AND EBITDA MARGINS

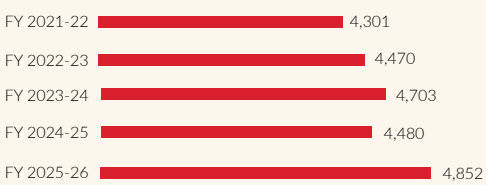


NET PROFIT (₹ MN) AND PAT MARGINS (%)

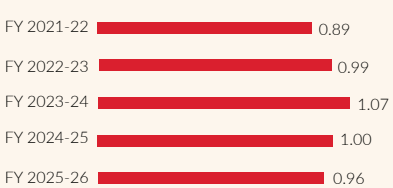


MARKETING EXPENSE (₹ MN)

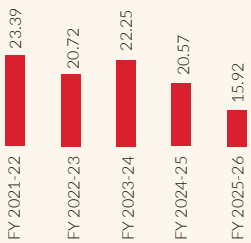
MATCHMAKING BILLINGS (₹ MN)



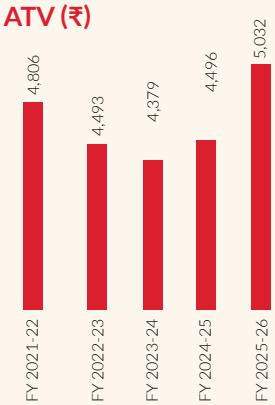
PAID SUBSCRIPTIONS (MN)



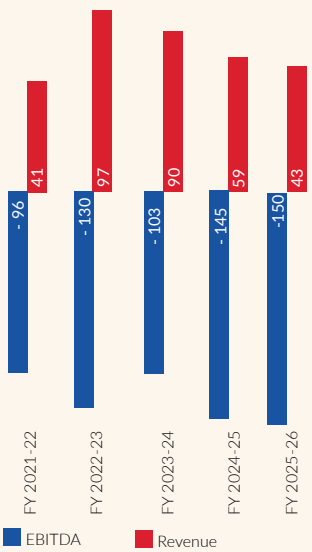
DILUTED EPS (₹)



ATV (₹)



MARRIAGE SERVICES & OTHERS (₹) MN)



Human Resource Management

Talent that Nurtures Trust

Our people are the foundation of the trust we build with customers, families, partners and communities. Every interaction that supports a life decision of such personal importance is shaped by the quality, empathy and commitment of our teams. During FY 2025-26, we continued to strengthen a high-trust workplace by listening closely to employees, building leadership capability, enabling career mobility, improving HR service delivery and nurturing future-ready talent.

Our human capital approach is guided by a simple belief. When employees feel respected, heard and empowered, they create more meaningful experiences for our members. This belief shaped our initiatives across culture, leadership, inclusion, engagement, development and employability.

Great Place To Work. Certified NOV 2025-NOV 2026 INDIA

This is to certify that Matrimony.com has successfully completed the assessment conducted by Great Place To Work®, India, and is certified as a great workplace.

This certificate is valid from November 2025 till November 2026.

Balbir Singh
Chief Executive Officer
Great Place To Work®, India

Note: The certificate is valid subject to the terms and conditions agreed to by the Organization.

GREAT PLACE TO WORK® | STRENGTHENING OUR PEOPLE-FIRST CULTURE

We were certified as a Great Place to Work® for the second consecutive year, reinforcing our commitment to building a high-trust, people-first organisation. The recognition reflects the progress we have made in converting employee feedback into targeted action across credibility, respect, fairness, pride and camaraderie.

The improvement reflects our continued focus on listening with intent, addressing employee concerns and strengthening the everyday workplace experience. We remain committed to building an environment where people feel valued, supported and empowered to succeed.

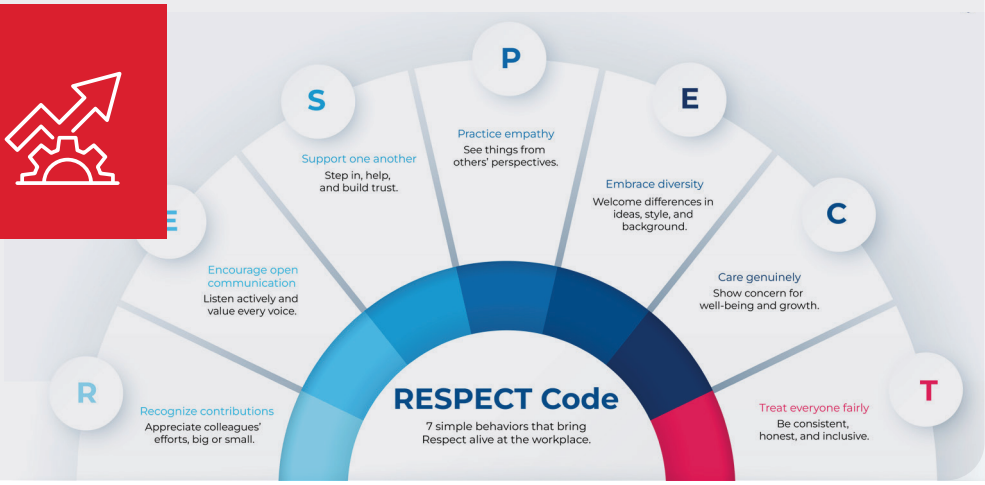
BUILDING RESPECT AS A DAILY BEHAVIOUR

Our Great Place to Work® insights highlighted an opportunity to deepen the everyday experience of respect across the organisation. In response, we launched a pan-India movement anchored in a clearly articulated Respect Code. This became a shared guide for how we interact with one another, irrespective of role, function or location.

The initiative was designed as a sustained cultural effort rather than a one-time campaign. Mailer campaigns, relatable video stories and a dedicated e-learning module encouraged employees to reflect on their behaviours, conversations and interactions. Over time, this helped strengthen trust, improve collaboration and create a more inclusive workplace where individuals feel acknowledged and valued.

7%

Improvement in the Respect dimension score



DEVELOPING MANAGERS INTO EMPOWERING LEADERS

We advanced the Great Manager series to enhance managerial effectiveness across mid- to senior-level leadership. The programme featured short, high-impact workshops built around real workplace scenarios and case discussions. Facilitated by senior HR leaders across regions, the sessions enabled managers to learn from practical leadership challenges while staying aligned with our organisational context.

The Great Manager series was complemented by Leadership Lab sessions as part of our Learning Saturday initiative. These sessions covered Growth Mindset, Execution Excellence through 4DX, the GROW Coaching Model and The Art of Influencing. Together, these interventions encouraged managers to move from a directive approach to a more empowering leadership style, helping teams build stronger ownership, engagement and performance.

CREATING A LAYERED LEADERSHIP PATHWAY

We strengthened our layered leadership development framework to build capability across different managerial levels. The journey begins with LEAP for frontline managers, enabling them to build foundational leadership skills through internal delivery. This is followed by the Mindful Managers Programme for seasoned managers, combining internal learning modules with an immersive workshop at BIM Trichy.

At the senior level, Emerging Leaders Programme 2.0 offers a six-month, multi-module development journey in partnership with BIM. The cohort is carefully curated and includes Band 4 leaders and Band 3 managers who have completed MMP, with final selection approved by the CEO. This progressive framework ensures that leadership development remains continuous, aspirational and aligned to larger responsibilities.

120 | 13 | 16

Employees participated in LEAP, MMP and ELP 2.0

STRENGTHENING WOMEN LEADERSHIP

Empower Her continued to play a meaningful role in building the women leadership pipeline. Designed for mid-level women managers, the programme helps participants prepare for larger roles and leadership opportunities.

The programme focused on goal setting, career planning and leadership readiness, while also creating space for participants to reflect on the balance between professional growth and personal priorities. Women leaders from diverse functions came together for shared learning, peer support and aspiration-building. Participants who successfully completed the programme and presented their projects were recognised and certified in the presence of functional leaders during Women's Day celebrations.

6-module journey

Supported by an individual capstone project

ENABLING CAREER GROWTH AND INTERNAL MOBILITY

Meaningful career pathways remained a priority. The Mezzanine Leadership Programme was introduced as a structured pathway to prepare frontline executives for managerial roles. It includes a rigorous selection process, focused training on team management capabilities and a period of on-the-job learning.

The TME to RM Transition Programme enabled Telemarketing Executives in the Telesales function to move into Relationship Management roles within Assisted Services. This lateral transition provides enhanced earning potential, broader exposure and stronger long-term career prospects. Together, these initiatives helped address career stagnation at the frontline level while building a steady pipeline of skilled and adaptable talent.

EDGE FOR ENGAGEMENT, DEVELOPMENT AND EMPOWERMENT

The EDGE framework, which stands for Engage, Develop, Grow and Empower, provides a structured model to enhance employee experience and build a high-performance culture.

Under Engage, we connected employees through New Joiner Connects, Skip-Level Meetings, High Performer Forums and Retail Employee Connects. These were strengthened through 30-60-90-day feedback surveys and quarterly regional town halls. Under Develop, internal mobility and the Mezzanine Leadership Programme continued to build a future-ready talent pipeline. Under Grow, Career Clinics introduced in Q3 FY26 provided targeted guidance to employees on growth pathways and personalised counselling. Under Empower, Role and Goal Clarity sessions were conducted during the first 30 days of onboarding, helping employees understand expectations, metrics and success pathways from the start.

845

Employees reached every month on average through engagement initiatives

56

Employees transitioned across roles

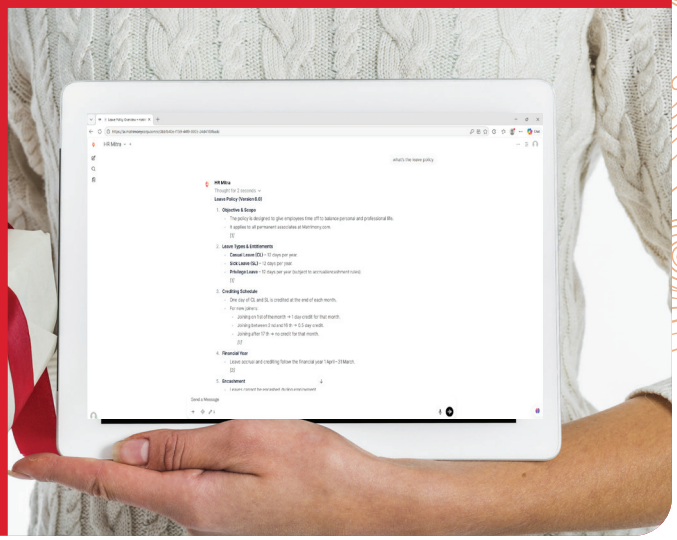
21

Employees moved into first-time managerial positions

TRANSFORMING HR SERVICE DELIVERY

We introduced HR Mitra as an internal chatbot to make HR support more responsive and scalable. Version 1.0 addressed policy-related queries through standardised FAQ-based responses, creating a single source of truth for employees. Version 2.0 has expanded into a more interactive platform, with attendance and leave-related queries already enabled and a phased roadmap for more personalised services.

This initiative is supported by a Tiered Support Model covering self-service, helpdesk support, specialist support and expert support. The model is designed to improve speed, structure and efficiency, while shifting HR service delivery from a reactive function to a proactive, employee-centric support ecosystem.



Building future talent at scale

Matrimorphosis and Grad2Hire are our flagship CSR initiatives focused on bridging the gap between academia and industry. Matrimorphosis Engineering engaged students across institutions through orientation, screening, structured training, assignments and capstone-based evaluation. The programme combined technical and soft skills development to support campus-to-corporate transition.

7,000+
students engaged through Matrimorphosis orientation

454
Candidates shortlisted for training

13+
Institutions covered

15
Candidates selected for internships

6,500+
Students screened

Grad2Hire focused on Arts and Humanities graduates to support frontline hiring requirements. The programme combined orientation, assessments and a structured Sales and Service curriculum, including simulation-based employability assessments.

10
campus MoUs established

750+
students engaged

423
students shortlisted

~200
candidates expected to be onboarded into employment roles

STRENGTHENING LEADERSHIP FOR FUTURE GROWTH

We continued to strengthen our leadership bench for the next phase of growth. Senior talent was inducted across key business verticals and corporate functions, aligned to our priorities of growth, operational focus and future-ready capability building across existing and emerging segments such as ManyJobs, Mandap and Wedding Gift Box.

In personalised services, we reorganised the function into two distinct units to enable sharper execution and accountability, supported by two senior leaders with deep industry experience. We also appointed a Head of Product Engineering for new initiatives, strengthening our ability to build and scale digital products. Financial leadership was strengthened through the appointment of a Chief Financial Officer with a focus on cost discipline, financial prudence and business partnering. A Head of Customer Service and Quality was also appointed to enhance customer experience through process standardisation and technology-led improvements.

7
Senior leaders inducted

150+
Years of cumulative leadership experience added

Corporate Social Responsibility

Greener facilities and responsible operations

We continued to reduce the environmental impact of our facilities through energy efficiency, waste management and green mobility initiatives. AC automation, split AC optimisation, sustainable sanitary waste disposal, ESG awareness drives, waste segregation and EV adoption helped improve resource efficiency and strengthen responsible workplace practices.

"Along with CII – Young Indians Team, we organized Walk Along 2.0 for differently abled children's with all different abilities at Besant Nagar Beach where around 1,200 students participated in the event"

2,25,000 sq. ft.

Green space maintained for Greater Chennai Corporation

25,000 trees

Through Cauvery Calling

~2,000+

Saplings planted across all PAN India sites by our employees

80+ trips

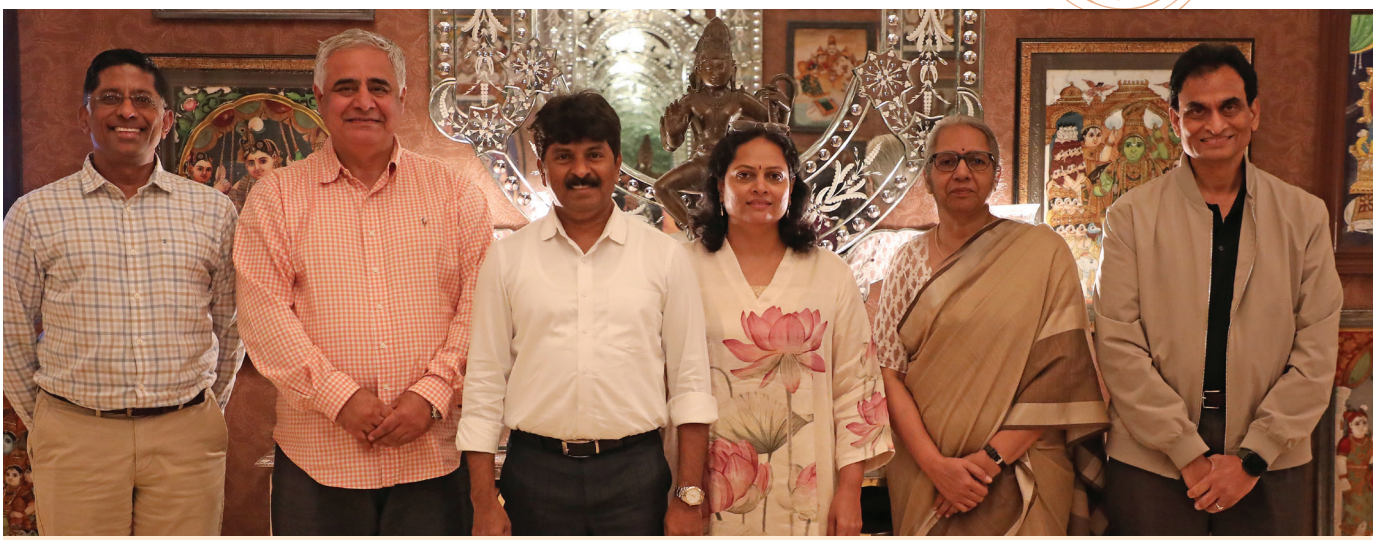
Conducted through EVS, curving carbon emission by 0.15- 0.45 metric tonnes

COMMUNITY SPACES THAT CREATE SHARED VALUE

Our CSR-linked facility efforts extended beyond our offices. Employees participated in beach and park cleaning drives across India. We also supported the maintenance of public green spaces, including the MRTS park stretch, Besant Nagar beach area and Puzhithivakkam park. Our contribution to Isha's Cauvery Calling initiative further reflects our commitment to environmental restoration and long-term community well-being.

Board of Directors

Stewards of Trust and Progress



Starting from left is Shri SM Sundaram, Shri Rajesh Sawhney, Shri Murugavel Janakiraman, Smt Deepa Murugavel, Smt Akila Krishnakumar, Shri Chinni Krishnan Ranganathan.

Shri S M Sundaram
Non-Executive & Independent Director

Shri S. M. Sundaram is a Chartered Accountant, Cost Accountant, Company Secretary, Chartered Financial Analyst, and an MBA from IIM Ahmedabad, with several all-India ranks. He has about 38 years of professional experience, most of them in senior roles in Finance and Investment Management. He is currently the Chief Investment Officer of an investment management entity focused on listed investments in India. He is also a director of Baring Private Equity Partners India, where he is a member of the Investment Committee and Valuation Committee, and an advisor to companies across various businesses such as consumer goods, high-end IT services, including Product Engineering, R&D, and AI / ML, and analytics. Till April 2018, he was Partner and Chief Financial Officer of Baring Private Equity Partners India, which manages assets of over US$ 1 billion across multiple fund entities. He was the CFO of CSS Corp, a San Jose-based IT Services company operating in multiple countries till 2007. Till 2000, he was also part of the senior management team at the Sanmar Group, a large business group headquartered in Chennai.

Shri Rajesh Sawhney
Non-Executive and Independent Director

Shri Rajesh Sawhney holds a bachelor's degree in Engineering (Electronics and Communication) from the University of Delhi and a master's degree in Management Studies from the University of Bombay. He has extensive experience in the fields of media, entertainment, telecommunications, and the Internet industry. He has worked with Reliance Capital Limited and Reliance Entertainment Limited. He is currently on the Board of Le Travenues Technology Ltd (IXIGO), Neilsoft Limited, etc.

Shri Murugavel Janakiraman
Chairman & Managing Director

Shri Murugavel Janakiraman holds a graduate degree in Statistics from Presidency College and an MCA from the University of Madras. He worked as a software engineer and consultant in the USA before founding Tamil Matrimony. The Asian Indian Chamber of Commerce honoured him as one of the Top 5 Asian Indian businessmen in the USA below the age of 35. He was awarded Business Icon of the Year by India Today and was nominated twice for the 'Entrepreneur of the Year' award by Economic Times. He has also been featured among the Top Technology Leaders 2020 by Exchange4Media's Impact Magazine, recognised as a "Disruptor" in the Technology domain by Your Story, and awarded Digital Entrepreneur of the Year by WAT. He was also Chairman of IAMAI (Internet and Mobile Association of India) and the Chennai Zone of CII, and is presently the Vice Chairman of the CII Tamil Nadu State Council. He is also currently the Chairman of The Indus Entrepreneurs.

Smt. Deepa Murugavel
Non-Executive Woman Director

Smt. Deepa Murugavel holds a bachelor's degree of science in biochemistry (special) from Gujarat University and a master's degree in business administration from California Coast University. She has been associated with the Company since 2006.

Smt. Akila Krishnakumar
Non-Executive Woman Independent Director

Smt. Akila Krishnakumar holds a Master's degree in Management Studies. She was President – Global Technology and Country Head until February 2013 at SunGard, a Fortune 500 Company and a global leader in Financial Services Software. During her career spanning 30 years, she has led Technology-driven companies that were building enterprise-scale solutions across the world. Smt. Akila Krishnakumar's focus has been on operational excellence, talent engagement and customer relevance, which has repeatedly delivered robust returns for the many businesses she managed. Smt. Akila Krishnakumar is a Director on the Board of IndusInd Bank Limited, Hitachi Energy India Limited, TTK Prestige Limited and Brookprop Management Services Private Limited. Smt. Akila Krishnakumar does not hold full-time position in any other company or body corporate. She is the founding partner of India's first venture philanthropy organization, Social Venture Partners, which has built a network of engaged philanthropists across 6 cities in India to address complex livelihood issues. Along with her family, she recently set up the MELA Foundation, an organization that supports innovative ideas in the areas of Aging, Environment, Learning and Mental Health.

Shri Chinni Krishnan Ranganathan
Non-Executive Director

Shri Chinni Krishnan Ranganathan holds a bachelor's degree in Chemistry. He is the founder of Cavinkare Private Limited, a company engaged in the business of personal care, food, beverages, dairy and snacks. Shri Chinni Krishnan Ranganathan is the current President of TiE – Chennai Chapter. He was the past Chairman of the Confederation of Indian Industries, Southern Region, and Past President of the All India Management Association and Madras Management Association. Shri Chinni Krishnan is one of the founder-members of the Ability Foundation, an NGO working towards the rehabilitation of the disabled. He also instituted the annual CHINNIKRISHNAN INNOVATION AWARDS to encourage small entrepreneurs.

Notice of Annual General Meeting

NOTICE is hereby given that the TWENTY-FIFTH ANNUAL GENERAL MEETING of the Members of Matrimony.com Limited will be held on **Tuesday, the 11th August, 2026 at 10.00 A.M.** through Video Conferencing (VC) / Other Audio Visual Means (OAVM), to transact the following business:

ORDINARY BUSINESS

1. Adoption of Audited Standalone Financial Statements

To consider and if deemed fit, to pass, the following resolution as an ORDINARY RESOLUTION:

RESOLVED that the Audited Standalone Financial Statements of the Company for the financial year ended 31st March, 2026, the Reports of the Board of Directors and the Auditors thereon, be and are hereby received and adopted.

2. Adoption of Audited Consolidated Financial Statements

To consider and if deemed fit, to pass, the following resolution as an ORDINARY RESOLUTION:

RESOLVED that the Audited Consolidated Financial Statements of the Company for the financial year ended 31st March, 2026 and the Report of the Auditors thereon, be and are hereby received and adopted.

3. Declaration of Dividend

To consider and if deemed fit, to pass, the following resolution as an ORDINARY RESOLUTION:

RESOLVED that out of the profits for the financial year ended 31st March, 2026, a Dividend at the rate of ₹ 5 (Rupees Five only) per share, as recommended by the Board of Directors, be and the same is hereby declared for the financial year 2025-26 and that the said dividend be paid to the Members whose names appear on the Register of Members as on August 5, 2026 or their mandates.

RESOLVED FURTHER that in respect of shares held in electronic form, the Dividend be paid on the basis of beneficial ownership as per details furnished by the depositories for this purpose.

4. Re-appointment of Director

To consider and if deemed fit, to pass, the following resolution as an ORDINARY RESOLUTION:

RESOLVED that pursuant to Section 152 and other applicable provisions of the Companies Act, 2013 and the Rules thereunder, Shri. Chinnikrishnan Ranganathan (holding DIN:00550501) who retires by rotation, be and is hereby re-appointed as a Director of the Company.

By Order of the Board of Matrimony.com Ltd

Sd/-
Vijayanand Sankar
Company Secretary
ACS 18951
No. 94, TVH Beliciaa Towers, Tower II,
5th Floor, MRC Nagar, Raja Annamalaipuram,
Chennai 600 028

Place: Chennai
Date: May 14, 2026

Annexure to the Notice

DETAILS OF THE DIRECTOR SEEKING RE-APPOINTMENT AT THE 25TH ANNUAL GENERAL MEETING

[Pursuant to Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

The resume of Shri. Chinnikrishnan Ranganathan, in brief and other details required to be provided pursuant to Regulation 36 of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and Secretarial Standards on General Meeting are provided below for the consideration of the Members:

Name of the Director	Shri. Chinnikrishnan Ranganathan
Date of Birth & Age	May 01, 1960 66 Years
Qualification	Holds Bachelors Degree in Chemistry
Terms and Conditions of appointment/ re-appointment	Non-Executive Non-Independent Director, liable to retire by rotation effective January 27, 2025
Details of Remuneration sought to be paid	Sitting Fee to be paid, as director, for attending the Meetings of Board and Committees Meetings and commission if approved by the Board to all the Directors
Last Remuneration drawn (Per Annum)	10 lakhs (FY 26) by way of sitting fees and commission as an Independent Director
Experience & Expertise	Entrepreneurship, Business Development, Transformation & Remodelling, Strategy Management, Marketing Management, Branding, Corporate Social Responsibility and Industrial Relationship Management
Date of first appointment on the Board	October 17, 2014
No. of shares held (including shareholding as a beneficial owner)	Nil
Relationship with other Directors, Manager, and Other key Managerial Personnel of the Company	None
Number of Board Meetings attended during the Financial Year 2025-2026	5 meetings
Directorships held in other companies (including Listed entities in which he also holds the directorship)	Listed Companies Matrimony.com Limited The Ramco Cements Limited Other Companies Cavinkare Private Limited Cavinkare Products Private Limited Cavin Solai Private Limited Cavin International Private Limited Integra Software Services Private Limited Cavin Infotech Private Limited Hema's Enterprises Private Limited CKR Retail Private Limited
Chairman/ Member of the Committee of the Board of Directors of the Company	NA

Committee position held in other Companies	**S. No.**	**Name of Company**	**Name of Committee**	**Position Held (Chairman/Member)**
	NIL			
Listed entities resigned as Director in the past three years	TVS SUPPLY CHAIN SOLUTIONS LIMITED			

By Order of the Board of Matrimony.com Ltd

Sd/-
Vijayanand Sankar
Company Secretary

Place: Chennai
Date: May 14, 2026

NOTES:

1. MCA (Ministry of Corporate Affairs) vide circular Nos. Circular No.03/2025 dated September 22, 2025 relaxed certain provisions relating to conducting of General meetings and permitted the Companies to hold their AGM through VC/OVAM till further orders

2. The relevant details, pursuant to Regulations 26(4) and 36(3) of the SEBI Listing Regulations and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Director seeking re-appointment at this AGM is annexed.

3. The Company has fixed August 05, 2026 as the 'Record Date' for determining the entitlement of members to final dividend for the financial year ended March 31, 2026, if approved at the AGM.

4. If the final dividend, as recommended by the Board of Directors, is approved at the AGM, payment of such dividend subject to deduction of tax at source will be made within 30 days from the date of AGM as per the details below:

    i. To all Beneficial Owners in respect of shares held in dematerialized form as per the data as may be made available by the National Securities Depository Limited ("NSDL") and the Central Depository Services (India) Limited ("CDSL"), collectively "Depositories", as of the close of business hours on August 5, 2026.

    ii. To all Members in respect of shares held in physical form after giving effect to valid transfer, transmission or transposition requests lodged with the Company as of the close of business hours on August 5, 2026.

5. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from, April 1, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact the Company or Company's Registrars and Transfer Agents, Kfin Technologies Ltd for assistance in this regard.

6. To support the 'Green Initiative', Members who have not yet registered their email addresses are requested to register the same with their DPs in case the shares are held by them in electronic form and with Registrar & Transferor agents in case the shares are held by them in physical form.

7. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held by them in electronic form and to Registrar & Transferor agents in case the shares are held by them in physical form.

8. Members are requested to note that, dividends if not encashed for a consecutive period of 7 years from the date of transfer to Unpaid Dividend Account of the Company, are liable to be transferred to the Investor Education and Protection Fund ("IEPF"). The shares in respect of such unclaimed dividends for the financial year 2018-19 are also liable to be transferred to the demat account of the IEPF Authority. In view of this, Members are requested to claim their dividends from the Company, within the stipulated timeline. Members wishing to claim dividends that remain unclaimed are requested to correspond with the RTA as mentioned above, or with the Company Secretary, at the Company's registered office or at investors@matrimony.com.

9. Members may note that the Income-tax Act, 2025, ("the IT Act 2025"), mandates that dividend paid or distributed by a company shall be taxable in the hands of members. The Company shall therefore be required to deduct tax at source (TDS) at the time of making the payment of final dividend. To enable us to determine the appropriate TDS rate as applicable, members are requested to submit relevant documents, as specified in the below paragraphs, in accordance with the provisions of the IT Act 2025.

10. For resident shareholders, taxes shall be deducted at source under Section 393 of the IT Act as follows:

Members having valid Permanent Account Number (PAN) : 10%* or as notified by the Government of India (GOI)

Members not having PAN / valid PAN: 20% or as notified by the GOI

* As per Section 262 of the IT Act 2025, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply with this, the PAN allotted shall be deemed invalid / inoperative and, such person shall be liable to all consequences under the IT Act 2025 and tax shall be deducted at the higher rates as provided in Section 397 of the IT Act 2025, i.e., 20% of tax deduction at source.

However, no tax shall be deducted on the dividend payable to resident individual shareholders if the total dividend to be received by them during tax year 2026-27 does not exceed ₹10,000 and also in cases where members provide Form 121 (erstwhile Form 15G or Form 15H), subject to conditions specified in the IT Act 2025. Resident shareholders may also submit any other document as prescribed under the IT Act 2025 to claim a lower / nil withholding of tax. PAN is mandatory for members providing Form 121 or any other document as mentioned above.

11. For non-resident shareholders, taxes are required to be withheld in accordance with the provisions of Section 393 and other applicable sections of the IT Act 2025, at the rates in force. The withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) or as notified by the GOI on the amount of dividend payable.

12. However, as per Section 159 of the IT Act 2025, non-resident shareholders have the option to be governed by the provisions of the Double Tax Avoidance Agreement ("tax treaty" or "DTAA"), read with Multilateral Instrument (MLI), if any, between India and the country of tax residence of the shareholders, if they are more beneficial to them. For this purpose, i.e. to avail the benefits under the DTAA read with MLI, non-resident shareholders will have to provide the following:

    - Copy of the PAN card allotted by the Indian Income Tax authorities duly attested by the shareholders/ authorized signatory. In case of non-availability of PAN, information under sub-rule 2 of rule 217 of the Income-tax Rules, 2026
    - Copy of the Tax Residency Certificate for the tax year 2026-27 obtained from the revenue or tax authorities of the country of tax residence, duly attested by shareholders / authorized signatory
    - Form 41 (for claiming tax treaty benefit), which can be obtained electronically through the e-filing portal of the income tax website at https://www.incometax.gov.in/iec/foportal
    - Self-declaration by the shareholders of having no permanent establishment in India in accordance with the applicable tax treaty and IT Act 2025
    - Self-declaration of beneficial ownership of equity shares by the non-resident shareholder
    - Self-declaration of fulfilling all conditions of applicable tax treaty for being eligible to claim benefit of the tax treaty read with MLI
    - Any other documents as prescribed under the IT Act 2025, if applicable, or certificate for lower withholding of taxes, duly attested by the shareholders. In case of Foreign Institutional Investors (FII) / Foreign Portfolio Investors (FPI), tax will be deducted under Section 393 of the IT Act 2025 at the rate of 20% (plus applicable surcharge and cess) or the rate provided in relevant DTAA, read with MLI, whichever is more beneficial, subject to the submission of the above documents, if applicable.

13. The aforementioned documents are required to be submitted to tax@matrimony.com on or before August 05, 2026. No communication would be accepted from members after August 05, 2026, regarding tax-withholding matters. Shareholders may write to investors@matrimony.com for any clarifications on this subject.

14. Shareholders can check their tax credit in Form 168 (erstwhile Form 26AS) from the e-filing account at https://www.incometax.gov.in/iec/foportal/

15. Members are requested to address all correspondence, including dividend-related matters, to RTA, KFin Technologies Limited, Unit: Matrimony.com Limited, Selenium Tower B, Plot 31-32, Financial District, Nanakramguda, Serilingampally Mandal, Hyderabad-500 032 and e-mail at einward.ris@kfintech.com.

16. In order to enable us to determine the appropriate tax rate at which tax has to be deducted at source under the respective provisions of the Act, we request you to provide the above-mentioned details and documents as applicable to you by sending an E-mail to tax@matrimony.com on or before August 05, 2026, 05:00 P.M. (IST). The dividend will be paid after the deduction of TDS as determined on the basis of the aforementioned documents provided by the respective shareholders as applicable to them and a satisfactory review of the documents by the Company.

17. In compliance with applicable provisions of the Companies Act, 2013 read with aforesaid MCA circulars the 25th Annual General Meeting of the company being conducted through Video Conferencing (VC) hereinafter called "e-AGM".

18. e-AGM: The company has appointed M/s KFin Technologies Limited, Registrars and Transfer Agents, to provide a Video Conferencing facility for the Annual General Meeting and the attendant enablers for conducting of the e-AGM.

JOINING THE MEETING THROUGH VC / OAVM:

19. Members will be able to attend the Meeting through VC / OAVM or view the live webcast of the Meeting at https://emeetings.kfintech.com/ by using their remote e-voting login credentials and selecting the 'EVEN' for the Company's Meeting.

20. Members who do not have the User ID and Password for e-voting or have forgotten the User ID and Password may retrieve the same by following the remote e-voting instructions mentioned in the Notice. Further, members can also use the OTP-based login for logging into the e-voting system.

21. Members may join the Meeting through laptops, smartphones, tablets or ipads for a better experience. Further, members are requested to use the internet with a good speed to avoid any disturbance during the Meeting. Members will need the latest version of Chrome, Safari, Internet Explorer 11, MS Edge or Mozilla Firefox.

22. Please note that participants connecting from mobile devices or tablets or through laptops connecting via mobile hotspot may experience audio / video loss due to fluctuation in their respective network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any glitches.

23. Members will be required to grant access to the web-cam to enable two-way video conferencing.

24. Facility of joining the Meeting through VC / OAVM shall open 30 (thirty) minutes before the time scheduled for the Meeting and shall be kept open throughout the Meeting. Members will be able to participate in the Meeting through VC / OAVM on a first-come-first-serve basis. Up to 2,000 shareholders will be able to join the Meeting on a first-come-first-serve basis.

25. Large members (i.e. members holding 2% or more shareholding), promoters, institutional investors, directors, key managerial personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors, etc. will not be subject to the aforesaid restriction of first-come first-serve basis.

26. Institutional members are encouraged to participate at the Meeting through VC / OAVM and vote thereat.

27. Members are requested to attend and participate at the Meeting through VC / OAVM and cast their vote either through remote e-voting facility or through e-voting facility to be provided during Meeting. The facility of e-voting during the Meeting will be available to those members who have not cast their vote by remote e-voting. Members, who cast their vote by remote e-voting, may attend the Meeting through VC / OAVM, but will not be entitled to cast their vote once again on the resolutions. If a member casts votes by both modes, i.e. voting at Meeting and remote e-voting, voting done through remote e-voting shall prevail and vote at the Meeting shall be treated as invalid.

28. In case of any query and / or assistance required, relating to attending the Meeting through VC / OAVM mode, members may refer to the Help & Frequently Asked Questions (FAQs) and 'AGM VC / OAVM' user manual available at the download Section of https://evoting.kfintech.com or contact Mr. Anandan, at the email ID evoting@kfintech.com on KFin's toll free No.: 1-800-309-4001 for any further clarifications / technical assistance that may be required.

29. Pursuant to the provisions of the circulars of AMC on the VC/OVAM(e-AGM):
    a. Members can attend the meeting through log in credentials provided to them to connect to Video conference. Physical attendance of the Members at the Meeting venue is not required
    b. Appointment of proxy to attend and cast vote on behalf of the member is not available.
    c. Body Corporates are entitled to appoint authorised representatives to attend the e-AGM through VC/OAVM and participate thereat and cast their votes through e-voting.

30. The attendance of the Members (members logins) attending the e-AGM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

CUT-OFF DATE

31. The cut-off date for the purpose of ascertaining shareholders entitled for remote e-voting and voting at the Meeting is August 5, 2026 (hereinafter referred to as the "Cut-off Date"). A person, whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off Date only shall be entitled to avail the facility of remote e-voting as well as voting at the Meeting. The voting rights of members shall be in proportion to their shares of the paid up equity share capital of the Company as on the Cut-off Date. A person who is not a shareholder as on the cut-off date should treat this Notice for information purpose only.

32. Any person who acquires shares of the Company and becomes a member of the Company after dispatch of the Notice of the Meeting and holding shares as of the Cut-off Date may obtain the User ID and Password in the manner as mentioned below
    - If email ID of the member is registered against Folio No. / DP ID Client ID, then on the home page of https://evoting.kfintech.com , the member may click 'Forgot password' and enter Folio No. or DP ID Client ID and PAN to generate a password.
    - Members may send an email request to evoting@kfintech.com. If the member is already registered with the KFin e-voting platform then such member can use his / her existing User ID and password for casting the vote through remote e-voting.
    - Members may call KFin toll free number 1-800-309-4001 for any clarifications/assistance that may be required.

Procedure for obtaining the Annual Report, e-AGM notice and e-voting instructions by the shareholders whose email addresses are not registered with the depositories or with RTA on physical folios:

33. In terms of the relaxation provided by MCA and SEBI, the Company has sent the Annual Report, Notice of e-AGM and e-voting instructions only in electronic form to the registered email addresses of the shareholders. Therefore, those shareholders who have not yet registered their email addresses are requested to get their email addresses registered by following the procedure given below:

34. Those shareholders who have registered/not registered their mail address and mobile no.s including address and bank details may please contact and validate/update their details with the Depository Participant in case of shares held in electronic form and with the Company's Registrar and Share Transfer Agent, KFin Technologies Limited in case the shares held in physical form.

35. Shareholders who have not registered their e-mail address and in consequence the Annual Report, Notice of e-AGM and e-voting notice could not be serviced are requested to follow the process as guided to capture the email address and mobile number for sending the soft copy of the notice and e-voting instructions along with the User ID and Password. In case of any queries, shareholders may write to einward.ris@kfintech.com.Refer page no. 33-36 for detailed instructions

36. Shareholders may also be requested to visit the website of the company www.matrimony.com or the website of the Registrar and Transfer Agent www.kfintech.com for downloading the Annual Report and Notice of the e-AGM.

37. Alternatively member may send an e-mail request at the email id einward.ris@kfintech.com along with a scanned copy of the signed copy of the request letter providing the email address, mobile number, self-attested PAN copy and Client Master copy in case of the electronic folio and copy of share certificate in case of physical folio for sending the Annual report, Notice of e-AGM and the e-voting instructions.

REMOTE E-VOTING:

38. In compliance with the provisions of Section 108 of the Act, Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time, Regulation 44 of the Listing Regulations read with SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 9th December 2020 relating to 'e-voting Facility Provided by Listed Entities' ("SEBI e-voting Circular"), the Company is pleased to provide to the members facility to exercise their right to vote on resolutions proposed to be considered at the Meeting by electronic means through e-voting services arranged by KFin. Members may cast their votes using an electronic voting system from a place other than the venue of the Meeting ("remote e-voting"). Remote e-voting is optional.

39. **The remote e-voting period commences on August 08, 2026 (9:00 a.m. IST) up to August 10, 2026 (5.00 p.m. IST).** During this period, the members of the Company holding shares either in physical form or in demat form, as on the Cut-off Date, i.e. August 5, 2026 may cast their vote by remote e-voting. The remote e-voting module shall be disabled by KFin for voting thereafter. Once the vote on a resolution is cast by a member, the member shall not be allowed to change it subsequently. Members, who cast their vote by remote e-voting, may attend the Meeting through VC / OAVM, but will not be entitled to cast their vote once again on the resolutions

40. The voting rights of members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cut-off date.

41. Any person holding shares in physical form and non-individual shareholders holding shares as of the Cut-off Date, may obtain the login ID and password by sending a request at evoting@kfintech.com. In case they are already registered with KFin for remote e-voting, they can use their existing User ID and password for voting.

42. In terms of SEBI e-voting Circular, e-voting process has been enabled for all 'individual demat account holders', by way of a single login credential, through their demat accounts / websites of Depositories / Depository Participant(s) ("DP"). The detailed instructions for remote e-voting are given in Page 33-36.

43. Individual members having demat account(s) would be able to cast their vote without having to register again with the e-voting service provider ("ESP"), i.e. KFin, thereby not only facilitating seamless authentication but also ease and convenience of participating in the e-voting process. Members are advised to update their mobile number and e-mail ID with their DPs to access the e-voting facility.

44. The Company has appointed G. Karthikeyan, Practicing Company Secretary, (Membership No.19411 and Certificate of Practice No.21869), as the Scrutinizer to scrutinize the remote e-voting process and e-voting at the Meeting in a fair and transparent manner. The Scrutinizer shall immediately after the conclusion of the Meeting unblock the votes cast at the Meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company. The Scrutinizer shall submit a consolidated Scrutinizer's Report of the total votes cast in favour of or against, if any, not later than two working days after the conclusion of the Meeting to the Chairman of the Company. The Chairman, or any other person authorised by the Chairman, shall declare the result of the voting forthwith. The resolutions will be deemed to be passed on the date of the Meeting subject to receipt of the requisite number of votes in favour of the resolutions. The results declared along with the Scrutinizer's Report(s) will be communicated to the National Stock Exchange of India Limited and BSE Limited immediately after it is declared by the Chairman, or any other person authorised by the Chairman, and the same shall also be available on the website of the Company (www.matrimony.com) and on KFin's web link https://evoting.kfintech.com

45. **Voting at the e-AGM:** Members who could not vote through remote e-voting may avail of the e-voting system provided at the venue by M/s KFin Technologies Limited.

46. The Notice calling the AGM has been uploaded on the website of the Company at www.matrimony.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively is also available on the website of e-voting agency M/s KFin Technologies Limited at the website address https://evoting.kfintech.com/

47. Members desiring any information/ clarification on the financial statements or any of the resolutions as detailed in the Notice are requested to write to the Company on or before August 5, 2026 through an E-mail to compliance@matrimony.com, specifying his/her name along with Demat account details. The same shall be replied by the Company suitably.

48. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of contracts or arrangements in which directors are interested under Section 189 of the Companies Act, 2013 and all other documents mentioned in the Notice will be available for inspection in electronic mode. Members can inspect the same by sending an E-mail to compliance@matrimony.com.

PROCEDURE FOR SPEAKER REGISTRATION:

49. Members, holding shares as on the Cut-off Date and who would like to speak or express their views or ask questions during the Meeting may register themselves as speakers at https://emeetings.kfintech.com and clicking on "Speaker Registration" during the period from August 10, 2026 (9:00 a.m. IST) up to August 10, 2026 (5.00 p.m. IST). Those members who have registered themselves as a speaker will only be allowed to speak / express their views / ask questions during the Meeting. The Company reserves the right to restrict the number of questions and number of speakers, as appropriate for smooth conduct of the Meeting.

50. Alternatively, members holding shares as of the Cut-off Date may also visit https://emeetings.kfintech.com and click on the tab 'Post Your Queries' and post their queries/views / questions in the window provided, by mentioning their name, demat account number/folio number, email ID and mobile number. The window will close at 5.00 p.m. (IST) on August 10, 2026. The shareholders may also send their questions by email to investors@matrimony.com.

51. Members who need assistance before or during the Meeting, relating to the use of technology, can contact KFin at 1-800-309-4001 or write to KFin at evoting@kfintech.com.

52. Since the AGM will be held through VC/OAVM, the route map is not annexed in this Notice.

INSTRUCTIONS FOR REMOTE E-VOTING, JOINING THE MEETING THROUGH VC / OAVM AND VOTING AT THE MEETING

53. The detailed instructions, process and manner for remote e-voting, joining the meeting through VC / OAVM and voting at the meeting are explained below:

I) Method of login / access to Depositories (NSDL / CDSL) e-voting system in case of individual members holding shares in demat mode

Type of member	Login Method
Individual members holding securities in demat mode with NSDL	**A. Instructions for existing Internet-based Demat Account Statement ("IDeAS") facility Users:** i) Visit the e-services website of NSDL https://eservices.nsdl.com either on a personal computer or on a mobile. ii) On the e-services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. Thereafter enter the existing user id and password. iii) After successful authentication, members will be able to see e-voting services under 'Value Added Services'. Please click on "Access to e-voting" under e-voting services, after which the e-voting page will be displayed. iv) Click on company name, i.e. 'Matrimony.comLimited', or e-voting service provider, i.e. KFin. v) Members will be re-directed to KFin's website for casting their vote during the remote e-voting period and voting during the Meeting. **B. Instructions for those Members who are not registered under IDeAS:** i) Visit https://eservices.nsdl.com for registering. ii) Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp. iii) Visit the e-voting website of NSDL https://www.evoting.nsdl.com/. iv) Once the home page of e-voting system is launched, click on the icon "Login" which is available under 'Shareholder / Member' section. A new screen will open. v) Members will have to enter their User ID (i.e. the sixteen digit demat account number held with NSDL), password / OTP and a Verification Code as shown on the screen. vi) After successful authentication, members will be redirected to NSDL Depository site wherein they can see e-voting page. vii) Click on company name, i.e. 'Matrimony.comLimited, or e-voting service provider name, i.e. KFin, after which the member will be redirected to e-voting service provider website for casting their vote during the remote e-voting period and voting during the Meeting. viii) Members can also download the NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.
Individual members holding securities in demat mode with CDSL	**A. Instructions for existing users who have opted for Electronic Access To Securities Information ("Easi / Easiest") facility:** i) Visit https://web.cdslindia.com/myeasi/home/login or www.cdslindia.com ii) Click on New System MyEasi. iii) Login to MyEasi option under quick login. iv) Login with the registered user ID and password. v) Members will be able to view the e-voting Menu. vi) The Menu will have links of KFin e-voting portal and will be redirected to the e-voting page of KFin to cast their vote without any further authentication.

Type of member	Login Method
	B. Instructions for users who have not registered for Easi / Easiest i) Visit https://web.cdslindia.com/myeasi/Registration/EasiRegistration for registering. ii) Proceed to complete registration using the DP ID, Client ID (BO ID), etc. iii) After successful registration, please follow the steps given in point no.1 above to cast your vote. **C. Alternatively, instructions for directly accessing the e-voting website of CDSL** i) Visit www.cdslindia.com ii) Provide demat Account Number and PAN iii) System will authenticate user by sending OTP on registered mobile and email as recorded in the demat Account. iv) After successful authentication, please enter the e-voting module of CDSL. Click on the e-voting link available against the name of the Company, viz., Matrimony.com Ltd' or select KFin. v) Members will be re-directed to the e-voting page of KFin to cast their vote without any further authentication.
Individual members login through their demat accounts / Website of Depository Participant	**A. Instructions for login through Demat Account / website of Depository Participant** i) Members can also login using the login credentials of their demat account through their DP registered with the Depositories for e-voting facility. ii) Once logged-in, members will be able to view e-voting option. iii) Upon clicking on e-voting option, members will be redirected to the NSDL / CDSL website after successful authentication, wherein they will be able to view the e-voting feature. iv) Click on options available against Matrimony.com Ltd or KFin. v) Members will be redirected to e-voting website of KFin for casting their vote during the remote e-voting period without any further authentication.
Important note: Members who are unable to retrieve User ID / Password are advised to use Forgot user ID and Forgot Password option available at respective websites.	
Helpdesk for Individual members holding securities in demat mode for any technical issues related to login through NSDL / CDSL:	
Securities held with NSDL	Please contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: **1800 1020 990** and **1800 22 44 30**
Securities held with CDSL	Please contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022-23058738 or 022-23058542-43

II) Method of login / access to KFin e-voting system in case of members holding shares in physical and non-individual members in demat mode

Type of member	Login Method
Members whose email IDs are registered with the Company / Depository Participants(s)	**A. Instructions for Members whose email IDs are registered with the Company / Depository Participants(s),** Members whose email IDs are registered with the Company / Depository Participant(s) will receive an email from KFin which will include details of E-voting Event Number (EVEN), USER ID and password. They will have to follow the following process: i) Launch internet browser by typing the URL: https://evoting.kfintech.com/ ii) Enter the login credentials (i.e. User ID and password). In case of physical folio, User ID will be EVEN (E-Voting Event Number), followed by folio number. In case of Demat account, User ID will be your DP ID and Client ID. However, if a member is registered with KFin for e-voting, they can use their existing User ID and password for casting the vote. iii) After entering these details appropriately, click on "LOGIN". iv) Members will now reach password change Menu wherein they are required to mandatorily change the password. The new password shall comprise of minimum 8 characters with at least one upper case (A-Z), one lower case (a-z), one numeric value (0-9) and a special character (@,#,$, etc.,). The system will prompt the member to change their password and update their contact details viz. mobile number, email ID etc. on first login. Members may also enter a secret question and answer of their choice to retrieve their password in case they forget it. It is strongly recommended that members do not share their password with any other person and that they take utmost care to keep their password confidential.

Type of member	Login Method
	v) Members would need to login again with the new credentials. vi) On successful login, the system will prompt the member to select the "EVEN" i.e., 'Matrimony.com Ltd' - AGM" and click on "Submit" vii) On the voting page, enter the number of shares (which represents the number of votes) as on the cut-off date under "FOR/AGAINST" or alternatively, a member may partially enter any number in "FOR" and partially "AGAINST" but the total number in "FOR/AGAINST" taken together shall not exceed the total shareholding as mentioned herein above. A member may also choose the option ABSTAIN. If a member does not indicate either "FOR" or "AGAINST" it will be treated as "ABSTAIN" and the shares held will not be counted under either head. viii) Members holding multiple folios / demat accounts shall choose the voting process separately for each folio / demat account. ix) Voting has to be done for each item of the Notice separately. In case a member does not desire to cast their vote on any specific item, it will be treated as abstained. x) A member may then cast their vote by selecting an appropriate option and click on "Submit". xi) A confirmation box will be displayed. Click "OK" to confirm else "CANCEL" to modify. Once a member has voted on the resolution (s), they will not be allowed to modify their vote. During the voting period, members can login any number of times till they have voted on the Resolution(s). xii) Corporate/Institutional Members (i.e. other than Individuals, HUF, NRI etc.) are also required to send scanned certified true copy (PDF Format) of the Board Resolution/Authority Letter etc., authorizing its representative to attend the AGM through VC / OAVM on its behalf and to cast its vote through remote e-voting. Together with attested specimen signature(s) of the duly authorised representative(s), to the Scrutinizer at email id karthik.v.ganapathy@gmail.com with a copy marked to evoting@kfintech.com. The scanned image of the above-mentioned documents should be in the naming format "Corporate Name_ Even No."
Members whose email IDs are not registered with the Company / Depository Participants(s)	**B. Instructions for Members whose email IDs are not registered with the Company / Depository Participants(s), and consequently the Notice of Meeting and e-voting instructions cannot be serviced Procedure for Registration of email and Mobile: securities in physical mode** Physical shareholders are hereby notified that based ion SEBI Circular number: SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37, dated March 16th, 2023, All holders of physical securities in listed companies shall register the postal address with PIN for their corresponding folio numbers. It shall be mandatory for the security holders to provide mobile number. Moreover, to avail online services, the security holders can register e-mail ID. Holder can register/update the contact details through submitting the requisite ISR 1 form along with the supporting documents. ISR 1 Form can be obtained by following the link: https://ris.kfintech.com/clientservices/isr/isr1.aspx ISR Form(s) and the supporting documents can be provided by any one of the following modes. a) Through 'In Person Verification' (IPV): the authorized person of the RTA shall verify the original documents furnished by the investor and retain copy(ies) with IPV stamping with date and initials; or b) Through hard copies which are self-attested, which can be shared on the address below; or **Name** — **Address** KFIN Technologies Limited — Selenium Building, Tower-B, Plot No 31 & 32, Financial District, Nanakramguda, Serilingampally, Hyderabad, Rangareddy, Telangana India - 500 032. c) Through electronic mode with e-sign by following the link: https://ris.kfintech.com/clientservices/isc/isrforms.aspx Detailed FAQ can be found on the link: https://ris.kfintech.com/faq.html For more information on updating the email and Mobile details for securities held in electronic mode, please reach out to the respective DP(s), where the DEMAT a/c is being held. iii. After receiving the e-voting instructions, please follow all steps above to cast your vote by electronic means.

III) Method / Access to join the Meeting on the KFin system and to participate and vote thereat -

Type of member	Login Method
All shareholders, including Individuals, other than Individual and Physical, for attending the Meeting of the Company through VC / OAVM and e-voting during the meeting	**A. Instructions for all the shareholders, including Individual, other than Individual and Physical, for attending the Meeting of the Company through VC / OAVM and e-voting during the meeting:** i) Members will be able to attend the Meeting through the VC / OAVM platform provided by KFin. Members may access the same at https://emeetings.kfintech.com/ by using the e-voting login credentials provided in the email received from the Company / KFin. ii) After logging in, click on the Video Conference tab and select the EVEN of the Company. iii) Click on the video symbol and accept the meeting etiquette to join the meeting. Please note that members who do not have the user ID and password for e-voting or have forgotten the same may retrieve them by following the remote e-voting instructions mentioned above. iv) The procedure for e-voting during the Meeting is same as the procedure for remote e-voting since the Meeting is being held through VC / OAVM. v) The e-voting window shall be activated upon instructions of the Chairman of the Meeting during the Meeting. vi) E-voting during the Meeting is integrated with the VC / OAVM platform and no separate login is required for the same.

Directors' Report

Dear Shareholders,

The Board of Directors of your Company takes pleasure in presenting the Twenty Fifth annual Report of the Company together with the audited consolidated & standalone financial statements and the auditor's Report thereon for the financial year ended March 31, 2026.

The results of operations for the year under review are given below:

RESULTS OF OPERATIONS

in ₹ Lakhs, except per equity share data

		Consolidated		Standalone	
		FY 2026	FY 2025	FY 2026	FY 2025
1.	Net Revenue	**45,999**	45,584	**45,165**	44,700
2.	Other Income	**92**	549	**105**	557
3.	Total income (1+2)	**46,091**	46,133	**45,270**	45,257
	Expenditure:				
	a) Employee Benefit Expenses	**15,234**	14,156	**15,030**	13,966
	b) Advertisement and Business Promotion Expenses	**18,421**	18,842	**18,442**	18,861
	c) Other Expenses (Infrastructure /Communication/ Administration Expenses)	**7,187**	6,759	**7,251**	6,696
4.	Total expenditure	**40,842**	39,757	**40,723**	39,523
5.	EBITDA(3-4)	**5,249**	6,376	**4,547**	5,734
6.	Depreciation/Amortisation	**2,699**	2,926	**2,620**	2,825
7.	Finance Cost	**465**	480	**462**	479
8.	Finance Income	**2,278**	2,824	**2,749**	3,296
9.	Profit before tax and share of profit / (loss) from associate (5-6-7+8)	**4,363**	5,794	**4,214**	5,726
10.	Share of loss from associate	**(33)**	(12)	**-**	-
11.	Net Profit before tax (9-10)	**4,330**	5,782	**4,214**	5,726
12.	Tax Expense	**913**	1,254	**880**	1,233
13.	Net Profit after tax (11-12)	**3,417**	4,528	**3,334**	4,493
14.	Other Comprehensive Income- Net of Tax	**49**	(40)	**(14)**	(31)
15.	Total Comprehensive Income (13+14)	**3,466**	4,488	**3,320**	4,462
16.	Retained Earnings (Opening Balance)	**22,683**	24,012	**22,799**	24,163
17.	Addition to Retained Earnings	**(3,578)**	(1,329)	**3,658**	(1,364)
18.	Retained earnings (Closing Balance)	**19,105**	22,683	**19,141**	22,799
19.	EPS Basic	**15.92**	20.57	**15.53**	20.41
20.	EPS Diluted	**15.92**	20.56	**15.53**	20.40

BUSINESS REVIEW

Your Company achieved consolidated revenue of ₹ 45,999 Lakhs during the year under review as against ₹ 45,584 Lakhs during the previous financial year, an increase of 0.91% year on year. The operating expenses stood at ₹ 40,842 Lakhs during the year as against ₹ 39,757 Lakhs of the previous year, representing an increase of 2.73%. The Earnings before Interest, Tax and Depreciation (EBITDA) for the year was at ₹ 5,249 as against ₹ 6,376 Lakhs for the previous year, a decrease of 17.67%. The Profit before tax and share of profit / (loss) from associate at ₹ 4,363 Lakhs as against ₹ 5,793 Lakhs of the previous year, representing a decrease of 24.68%. The Company's consolidated Net Profit (PAT) for the year was at ₹ 3,417 Lakhs as against ₹ 4,528 Lakhs of the previous year, a decrease of 24.54%.

Your Company has two business segments, Matchmaking & Marriage Services and considers them as the primary segment under Ind AS 108 for reporting.

Matchmaking

The Company has added 9.63 Lakhs in paid subscriptions, during the year. The revenue on a consolidated basis, for the current year was at ₹ 45,570 Lakhs as against ₹ 44,996 Lakhs for the previous year, resulting in an increase of 1.28%. The matchmaking EBITDA for the year decreased by 6.15% to reach ₹ 8,650 Lakhs as against ₹ 9,217 Lakhs of the previous year.

Marriage Services

The revenue from marriage services for the year was at ₹ 429 Lakhs as against ₹ 588 Lakhs of the previous year, resulting in a decrease of 27.04%. The EBITDA loss for the year was at ₹ 1,502 Lakhs as compared to the loss of ₹ 1,451 Lakhs of the previous year.

Detailed analysis of the performance of the Company and its businesses has been presented in the section on Management Discussion and Analysis Report forming part of this report.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management Discussion and Analysis Report for the year under review as stipulated under Regulation 34 (2) (e) of the SEBI (LODR) Regulations 2015 is presented in a separate section and forms part of this report.

LIQUIDITY

As of March 31, 2026, on a consolidated basis, we had liquid assets (including cash and cash equivalents and investments) of ₹ 30,785 Lakhs as against ₹ 32,435 Lakhs at the previous year end. Your Company is also debt-free as of 31st March 2026. The details of these investments are disclosed under the 'Financial Assets' section in the consolidated financial statements in this Annual Report.

FUTURE OUTLOOK

The company being the leader in the matchmaking space believes that growth prospects are high since the Country has a large unmarried population coupled with the increasing internet and mobile penetration in India, cultural receptivity to arranged marriages and increased freedom of choice over life decisions. The Internet base in India is expanding very rapidly and is expected to grow significantly in the coming years and this augurs well for the online matchmaking segment. To ride on the growth, your Company will continue to focus on product and process improvements and invest in the brand. The Company has also forayed into adjacent segments to tap potential customers. MeraLuv.com is an exclusive dating app for Indian Americans, while Luv.com addresses next generation (Next-Gen) serious relationships. Focusing on the theme of 'love' before marriage, these platforms bring about key differentiators in the market while addressing the growing market potential. ManyJobs, the Company's jobs platform, has also gained meaningful momentum during the year, reaching one million registered job seekers and over 10,000 recruiters.

For more details kindly refer to the Management Discussion and Analysis report which is presented as a separate section and forming part of this report.

DIVIDEND

Your Company has been consistent in generating operating cash flow over the years. The dividend policy indicates that the Company endeavors to maintain a minimum dividend pay-out ratio of 10-15% of standalone profits after tax, excluding exceptional transactions. The payout ratio may be altered if cash is to be retained under certain circumstances. The Board has recommended a final dividend of ₹5 per equity share, in its meeting held on May 14, 2026 subject to approval by the shareholders at the ensuing annual general Meeting. The total dividend pay-out for the current year is ₹ 1,033 Lakhs signifying a pay-out ratio of 31%

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

Dividends that are unclaimed/unpaid for a period of seven years are required to be transferred to the Investor Education and Protection Fund ("IEPF") administered by the Central Government, as per Companies Act 2013 ("the Act"). An amount of ₹ 13,098 /- (Rupees Thirteen Thousand and Ninety Eight only) being unclaimed Final dividend of the Company for the financial year ended March 31, 2018 was transferred in September, 2025 to IEPF.

SIGNIFICANT EVENTS

There are no significant events during the year.

SHARES

BUYBACK OF SECURITIES

During the year, the Company bought back 8,93,129 equity shares of ₹ 5 each at a price of ₹ 655/- per share for an amount of ₹ 5,850 lakhs .

SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

BONUS SHARES

The Company has not issued any Bonus Shares during the year under review.

EMPLOYEES STOCK OPTION SCHEME

The Employee Stock option scheme enables the Company to hire and retain the best talent for its senior management and key positions. The Nomination and Remuneration Committee of the Board of Directors of the Company, inter alia, administers and monitors the employee stock option scheme in accordance with the applicable SEBI Regulations. The disclosure as required under Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014 is as under

i) Options movement during the year

Sl. No.	Particulars	ESOS 2014
1.	Number of options outstanding at the beginning of the year	86,650
2.	Number of options granted during the year	45,000
3.	Number of options forfeited/lapsed during the year	14,800
4.	Number of options vested during the year	8,250
5.	Number of options exercised during the year	3,100
6.	Number of shares arising as a result of exercise of options	3,100
7.	The exercise price of options granted during the year	1. 507.20 2. 525.35 3. 546.00 4. 408.20
8.	Variation of terms of options	NIL
9.	Money realized by exercise of options (₹), if scheme is implemented directly by the company	₹ 10,42,840
10.	Number of options outstanding at the end of the year	1,13,750

ii) Employee-wise details of options granted to

Key Managerial Personnel	NIL
Employees who received a grant in the year amounting to 5% or more of options granted during the year	Shri. Harish Janardhanan – 5000 options Shri. Harigovind Krishnasamy – 8500 options Smt. Saichithra Swaminathan – 10000 Options Shri. N. Vijayakumar – 7000 options Shri Rajveer Meena – 7,500 options Shri R Krishna Mohan – 7000 Options
Identified employees who were granted option, during the year equal to or exceeding 1% of the Issued Capital (excluding outstanding warrants and conversions) of the company at the time of grant	Nil

The Employee Stock Option Scheme 2014 is in compliance with the Securities and Exchange Board of India (Share based Employee Benefits and Sweat Equity) Regulations 2021. The details required under Regulation 14 of the Securities and Exchange Board of India (Share based Employee Benefits and Sweat Equity) Regulations 2021 are available on the Company's website at https://www.matrimony.com/investors/investor-reports?search=financial_fillings&cat=Annual%20report

The Company has received a Certificate from the Secretarial Auditors of the company that the Scheme has been implemented in accordance with the Securities and Exchange Board of India (Share based Employee Benefits and Sweat Equity) Regulations 2021 as amended from time to time and in accordance with the resolution passed by the members in the General meeting. The Certificate would be placed at the Annual General Meeting for inspection by members.

BOARD OF DIRECTORS

In the opinion of the Board, the independent Directors appointed by the Company possess adequate experience, expertise with integrity and standing and are independent of the management.

During the year under review, Shri Sivaramakrishnan Meenakshi Sundaram (DIN: 02137377). Independent Director was reappointed with effect from 11th March 2026 for a period of five years. Shri. Murugavel Janakiraman (DIN: 00605009) Chairman and Managing Director was re-appointed as Managing Director for a period of three years with effect from April 1, 2026. Shri. Chinnikrishnan Ranganthan (DIN: 00550501)retires at this Annual General Meeting and being eligible, offers himself for re-election

KEY MANAGERIAL PERSONNEL

During the year under review, Shri Harigovind Krishnasamy, Chief Financial Officer has been appointed as Chief Financial Officer with effect from July 8, 2025

DECLARATION OF INDEPENDENT DIRECTORS

The Independent Directors have submitted their disclosures to the Board that they have fulfilled all the requirements as stipulated in Section 149(6) of the Companies Act, 2013 so as to qualify themselves to be appointed as Independent Directors under the provisions of the Companies Act, 2013 and the relevant rules.

Every Independent Director shall submit a declaration of Compliance with sub rule (1) and (2) of the rule 6 of Companies (Appointment and Qualification of Directors) Rules, 2014 as amended from time to time, along with the declaration that is required under sub-section (7) of section 149 of the companies Act, 2013. The Company has obtained a declaration to that effect from the Independent Directors.

All the independent Directors are exempted from passing online proficiency self-assessment tests based on their experience and hence the requirement of passing online proficiency self-assessment tests is not applicable for the Independent Directors of the Company.

The detailed terms of appointment of Independent Directors is disclosed on the Company's website at the following link https://img.matrimony.com/investor_doc_1329_0a72503f0c.pdf

NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company had 8 Board meetings during the financial year under review and a separate meeting of the Independent Directors on 25/03/2026.

BOARD EVALUATION

The performance evaluation of the Board, its committees and individual Directors including independent Directors was conducted based on the criteria laid down by the Nomination and Remuneration Committee of the Company covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its committees, Board culture, execution and performance of specific duties, obligation and governance.

The Board has carried out the annual performance evaluation pursuant to the provisions of the Companies Act, 2013 and Regulation 17 of the SEBI (LODR) Regulations, of its own performance, the individual Directors including independent Directors and its Committees based on the predetermined templates designed as a tool to facilitate evaluation process, on parameters such as level of engagement, contribution, independence of judgement, safeguarding the interest of the Company and its minority shareholders etc.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE

The particulars of Loans, guarantees or investments made under section 186 of the Companies Act, 2013 is furnished below

Investment		
Name of the Company	**No of shares**	**Amount (in ₹)**
Sys India Private Limited*	1,00,000	1,00,000
Consim Info USA Inc., USA	1,000	45,120
Matrimony DMCC	50	10,16,474
Astro-Vision Futuretech Private Limited	3,341	6,14,43,400
Bangladeshi Matrimony Private Limited*	16,51,739	1,44,58,400
Boatman Tech Private Limited*	16,692	9,94,95,400

* Includes shares held by Shri. Murugavel Janakiraman on behalf of the Company

There are no loans and guarantee that are outstanding as at March 31, 2026

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The disclosures to be made under Section 134(3)(m) of the Companies Act, 2013 read with rule 8 (3) of the Companies (Accounts) Rules, 2014 by the Company are as under

i) Conservation of Energy

Steps taken or Impact on Conservation of Energy including utilizing alternate sources of energy

The Company strives and makes conscious efforts to reduce its energy consumption though business operations of the Company is not energy intensive. Some of the measures undertaken are listed below:

1. Usage of LED lights at office spaces that are more energy efficient.
2. Regular monitoring of temperature inside the office premises and controlling the Air Conditioning system.
3. Rationalisation of usage of electricity
4. Planned preventive maintenance
5. Use of energy efficient assets
6. Discarding e-waste responsibily.
7. Use of energy efficient mode of transport wherever possible.

The company has not made any capital investment on energy conservation equipments being less energy intensive.

ii) Technology Absorption

The Company by itself operates into the dynamic information technology space. It has constantly evolved through the use of technology. From modernisation of the data centre, to automation powered by Artificial Intelligence (AI), to Machine Learning (ML), and to the deployment of the Big Data platform and the Analytical database, the Company has constantly been at the forefront when it comes to Technological advancements and transformations. The Company has adequate members in Technology development functions and keep updating the changes in technology.

iii) Foreign Exchange earnings and outgo

The details of the Foreign Exchange earnings and outgo are given below

a) Earnings in Foreign Currency (in ₹ Lakhs)

Sl No	Particulars	2025-26	2024-25
1	Income from services	**5,309**	5,223
2	Database access fees & Business License fees	**227**	223
	Total	**5,536**	**5,446**

b) Expenditure in Foreign Currency (in ₹ Lakhs)

Sl No	Particulars	2025-26	2024-25
1	Advertisement Expenses	**419**	193
2	Technical & Web hosting charges	**140**	96
3	Other Expenses	**164**	114
4	Capital expenditure (Domain acquisition)	**-**	8
	Total	**724**	**411**

PARTICULARS OF EMPLOYEES & REMUNERATION

The ratio of the remuneration of each Director to the median employee's remuneration and other details in terms of sub-section 12 of Section 197 of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are forming part of this report as **ANNEXURE A.**

The information required under 5(2) and (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is attached as **ANNEXURE B.**

The Managing Director has not received any remuneration or commission from the subsidiary Companies.

SECRETARIAL AUDIT

The provisions of the secretarial audit under Section 204 is applicable to the Company. Accordingly, the Secretarial Auditor was appointed to carry out the audit. The Audit report is attached as **ANNEXURE C.** The following are the observations mentioned in the secretarial audit report and the response by the management.

1. The vacancy arising from the resignation of the Chief Financial Officer (CFO) on February 17, 2025, was filled on July 8, 2025, beyond the prescribed timeline of three months in violation of Regulation 26A(2) of SEBI (LODR) Regulations, 2015.

   The company has made genuine efforts to identify a suitable candidate within the prescribed timeline of three months. However, we could not complete the selection process as it took time for identifying the suitable candidate selection matching the selection criteria of the Board of Director for appointment of Key Managerial Personnel.

2. There was a delay in submission of disclosure under Regulation 30(3) and (4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, with respect to orders received from GST authorities

   The company needed time to verify the accuracy of the penalty amount and the grounds of the order with its tax consultants to ensure the disclosure provided to shareholders was not misleading.

3. There was a delay in submission of disclosure under Regulation 30(3) and (4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, with respect to allotment of shares pursuant to exercise of employee stock options.

   The delay was purely inadvertent and unintentional due to bonafide clerical error. The Company has since strengthened its internal 'Compliance Calendar' and automated alerts to prevent recurrence. The Company has historically been regular in all its filings under Regulation 30 barring the above.

SECRETARIAL STANDARDS

The Company complies with all applicable secretarial standards issued by the Institute of Company Secretaries of India.

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENT RELATES AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates on the date of this report.

FIXED DEPOSITS

The Company has not accepted any deposits from the public falling within the ambit of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014, and no amount of principal or interest was outstanding as of the Balance Sheet date.

DETAILS OF SUBSIDIARIES & ASSOCIATE COMPANY

Your Company has five wholly owned subsidiaries, viz. Sys India Private Limited, Consim Info USA Inc, Bangladeshi Matrimony Private Limited, Matrimony DMCC, Dubai and Boatman Tech Private Limited. The Company has one Associate Company viz Astro Vision Futuretech Private Limited.

The details of the financial performance of Subsidiaries/Associate Company are furnished in **ANNEXURE D** and attached to this report.

HUMAN RESOURCES MANAGEMENT

Your Company has a pan India presence and employs around 2,751 associates to accomplish the purpose of the Company's "HAPPY MARRIAGES". We have unleashed the power of inclusion through our geographical spread to cater to various Indian communities across the globe. Gender equity is our strength, as more than 50% of our associates are women, with an average age of our associates being 29 years.

As Human Resources Function, we achieved many significant milestones with technology and automation at the heart of this FY'26 journey.

Some of the initiatives we implemented as part of people practices included:

Great Place to Work® Certification – Strengthening Our People-First Culture

Successfully certified as a Great Place to Work® for the second consecutive year, with the score improving from 74% to 80% and employee participation increasing from 93% to 95%, reflecting a stronger people-first culture driven by employee feedback and targeted workplace improvements

Strengthening Leadership Capability through the Great Manager & Leadership Lab

Enhanced managerial effectiveness through the Great Manager workshops and Leadership Lab sessions, equipping leaders with practical skills in coaching, execution excellence, growth mindset, and influencing to build empowered, high-performing teams.

Driving a Culture of Respect – A Pan-India Movement

Launched a company-wide Respect Code supported by awareness campaigns, videos, and e-learning to embed respectful behaviours across the organization, resulting in a 7% improvement in the Respect dimension of the GPTW survey.

Building Future Leaders through a Layered Development Framework

Strengthened a structured leadership pipeline through LEAP (Leadership Enhancement & Acceleration Program), Mindful Managers Program (MMP), and Emerging Leaders Program (ELP 2.0). During the year, 120 employees participated in LEAP, 13 in MMP, and 16 in ELP, reflecting a strong commitment to developing leadership capability across levels.

Empower Her – Strengthening the Women Leadership Pipeline

Continued the Empower Her initiative to develop women leaders through a six-module programme, capstone projects, mentoring, and recognition, strengthening the organization's women leadership pipeline and promoting inclusivity.

Career Pathing & Transition Programs – Enabling Growth and Mobility

Introduced structured career mobility initiatives including the Mezzanine Leadership Program and TME to RM Transition Program, enabling both vertical growth and lateral career movement while improving retention and talent readiness.

EDGE (Engage, Develop, Grow & Empower) - Driving Engagement, Growth and Empowerment

Implemented the EDGE framework to strengthen employee engagement, internal mobility, career development, and onboarding. Key highlights include monthly engagement initiatives reaching 845 employees, 56 internal role movements (including 21 first-time managers), Career Clinics, and Role & Goal Clarity sessions.

HR Mitra & Tiered Support Model – Transforming HR Service Delivery

Launched HR Mitra, an AI-enabled HR chatbot, alongside a Tiered Support Model (T0–T3) to provide faster, scalable, and employee-centric HR services covering policy, attendance, leave, and specialist support.

Matrimorphosis & Grad2Hire – Building Future Talent at Scale

Expanded CSR-led talent development through Matrimorphosis and Grad2Hire, engaging over 7,700 students across engineering and arts institutions and providing structured training, internships, and employment opportunities, while building a future-ready talent pipeline.

Strengthening Leadership Capability for Future Growth

Strengthened the senior leadership team by appointing seven experienced leaders across business and corporate functions, adding 150+ years of combined experience to accelerate innovation, operational excellence, customer experience, financial discipline, and long-term strategic growth.

Giving back to Society

We continue our initiatives that were commenced in FY23 towards park maintenance at Chennai in association with the Tamil Nadu Government. We are additionally maintaining the Elliot's Beach pedestrian walkway which was provided by the Greater Chennai Corporation (GCC) apart from other initiatives. The employees of the Company participated on beach /Park cleaning initiative PAN India during October 2025. The initiatives include Besant nagar beach maintenence and maintainence of park. This includes the park stretch below the space between Kasturibai Nagar and Thiruvanmiyur elevated MRTS railway stations and at below Puzhuthivakkam railway station. Additionally, we maintain miyawaki forest and green spaces in chennai. We have also partnered with ISHA on Cauvery calling towards plantation of 25,000 trees in Chenglepet district.

RELATED PARTY TRANSACTIONS

The Company has a Policy for dealing with Related Parties as per the requirements of the Companies Act, 2013 and Regulation 23 of the Listing Regulations.

In line with its stated policy, all Related Party transactions are placed before the Audit Committee for review and approval. The related party transactions of the Company that are disclosed in the financial statements are transactions that are entered into with the wholly owned subsidiaries & associate company pursuant to an agreement with them generally for a minimum period of three years. The Company has not entered into any related party transactions other than with the Associate Company & Wholly owned subsidiaries. The list of Related Parties is reviewed and updated periodically as per the prevailing regulatory conditions.

A statement containing the nature and value of the transactions entered into by the Company with Related Parties is presented by the Chief Financial Officer for quarterly review by the Audit Committee. All transactions with Related Parties entered during the financial year were in the ordinary course of business and on an arm's length basis. There are no materially significant related party transactions except payment of remuneration in the capacity of Director/employee, made by the Company with its Promoters, Directors, Key Managerial Personnel, or their relatives that may have a potential conflict with the interest of the Company at large. There are no other contracts or arrangements entered into with Related Parties except with the wholly owned subsidiaries & Associate Company during the year. However, the details of the contracts that are subsisting during the year is disclosed under Sections 188(1) and 134(h) of the Companies Act, 2013 in form AOC-2 as **ANNEXURE E**

CORPORATE GOVERNANCE

Your Company strongly believes that the spirit of Corporate Governance goes beyond the statutory form. Sound corporate governance is the key driver of sustainable corporate growth and long-term value creation for the stakeholders and the protection of their interests. Your Company endeavors to meet the growing aspirations of all stakeholders including shareholders, employees and customers. Your Company is committed to maintaining the highest level of transparency, accountability and equity in its operations. Your Company always strives to follow the path of good governance through a broad framework of various processes.

The report on Corporate Governance as stipulated under Regulation 34(3) of SEBI (LODR) Regulations, 2015 is presented in a separate section and forms part of this report as **ANNEXURE F**.

Your Company has complied with the conditions of Corporate Governance as stipulated in the SEBI (LODR) Regulations, 2015 as amended from time to time. The Auditor's Certificate of Compliance with respect to the same is annexed along with the Corporate Governance Report.

SOCIAL COMMITMENT

I) The Company's philosophy on corporate social responsibility (CSR) is to

a) Ensure an increased commitment at all levels in the organisation, to operate its business in an economically, socially & environmentally sustainable manner, while recognising the interests of all its stakeholders.

b) To directly or indirectly take up programmes that benefit the communities in & around its work locations and results, over a period of time, in enhancing the quality of life & economic well-being of the local populace.

c) To generate, through its CSR initiatives, community goodwill for the Company and help reinforce a positive & socially responsible image of the Company as a corporate entity.

II) The CSR committee was constituted for the implementation of CSR activities and the composition of the Committee as of 31st March 2026 is given below

Sl. No.	Name of the Director	Position	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Shri Murugavel Janakiraman – Managing Director	Chairman	3	3
2.	Smt Deepa Murugavel- Non Executive Director	Member	3	3
3.	Smt. Akila Krishnakumar - Independent Director	Member	3	3

III) In accordance with the requirements of the CSR provisions in the Companies Act, 2013, the Company has put in place a CSR policy incorporating the requirements therein. The web link where the composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company which is also available on the Company's website at the following link:

https://img.matrimony.com/investor_doc_1323_9ee7d67ff8.pdf

https://www.matrimony.com/investors/investor-reports?search=financial_fillings&cat=CSR%20projects

https://www.matrimony.com/investors/investor-reports?search=corporate_governance&cat=Committee%20composition

The details of impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable : Not applicable

IV) Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any: Not applicable

V) a) Average net profit of the Company as per Section 135 (5): ₹ 5,651 Lakhs

b) Two percent of the average net profit of the company as per section 135(5): ₹ 113.01 Lakhs

c) Surplus arising out of the CSR projects or programs or activities of the previous financial years: Nil

d) Amount required to be set off for the financial year, if any: ₹ 2.10 Lakhs

e) Total CSR obligation for the financial year (b- d): ₹110.92 Lakhs

VI) a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): ₹ 111.04 Lakhs

b) Amount spent on Administrative Overheads: NIL

c) Amount spent on Impact Assessment, if applicable: NIL

d) Total amount spent for the Financial Year (a+b+c)): ₹ 111.04 Lakhs

e) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in ₹ Lakhs)	Amount Unspent (in ₹ Lakhs)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
111.04	-	-	-	-	-

f) Excess amount for set off, if any

Sl. No.	Name of the Director	Amount (in ₹ Lakhs)
(i)	Two percent of average net profit of the company as per section 135(5)	113.01
(ii)	Total amount spent for the Financial Year "(including carried forwarded of excess spent of Rs 2.10 lakhs from FY 2024-25)	113.14
(iii)	Excess amount spent for the financial year [(ii)-(i)]	0.13
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	0.13

VII) (a) Details of Unspent CSR amount for the preceding three financial years: NIL

VIII) Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): Not applicable

The CSR committee hereby confirms that the implementation and monitoring of the CSR policy are in compliance with the CSR objectives and policy of the Company.

STATUTORY AUDITORS

M/s B.S.R & Co LLP, Chartered Accountants has been appointed as Statutory Auditors from the financial year 2022-23 for a period of 5 years at the 21st Annual General Meeting. They continue to serve as Statutory Auditors of the Company.

SECRETARIAL AUDITOR

Based on the recommendation of the Board in its meeting held on May 16, 2025, V Suresh Associates., Company Secretaries (Firm registration no: P2016TN053700), was appointed by the Shareholders in Annual General meeting held on August 13, 2026, as secretarial auditors of the Company to hold office for a term of five consecutive years commencing from financial year 2025-26 till financial year 2029-30 .

AUDIT REPORTS

The Auditors' Report for fiscal 2025 does not contain any qualification, reservation, disclaimer, or adverse remark. The report is enclosed with the financial statements in this Annual Report.

The Auditor's Certificate confirming compliance with conditions of corporate governance as stipulated under the Listing Regulations, for fiscal 2026 is enclosed as Annexure B to the Corporate Governance Report, which forms part of this Board's report. Following is the observation by the Auditor

1. The vacancy arising from the resignation of the Chief Financial Officer (CFO) on February 17, 2025, was filled on July 8, 2025, beyond the prescribed timeline of three months in violation of Regulation 26A(2) of SEBI (LODR) Regulations, 2015.

   The company has made genuine efforts to identify a suitable candidate within the prescribed timeline of three months. However, we could not complete the selection process as it took time for identifying the suitable candidate selection matching the selection criteria of the Board of Directors for appointment of Key Managerial Personnel.

RISK MANAGEMENT

The Company has developed and adopted a Risk Management Policy. This policy identifies all perceived risk which might impact operations and on a more serious level and also threaten the existence of the Company. Risks are assessed department wise, such as financial risks, information technology related risks, legal risks etc. The management also ensures that the Company is taking appropriate measures to achieve prudent balance between risk and reward in both ongoing and new business activities. The information on the risk management is explained in detail in the Management Discussion and Analysis Report which forms part of this report.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The Audit Committee consists of the following members who are independent Directors

Shri S. M Sundaram

Shri. Rajesh Sawhney

Smt. Akila Krishnakumar

The provisions of Rule 7 of Companies (Meetings of the Board and its Powers) Rules, 2013 regarding Establishment of Vigil Mechanism are applicable to the Company. Accordingly, the Company has formulated a policy on vigil mechanism and whistle blower.

PREVENTION OF SEXUAL HARASSMENT POLICY

The Company has zero tolerance for sexual harassment at workplace and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules thereunder for prevention and redressal of complaints of sexual harassment at workplace. The company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

During the financial year 2025-26, there were 6 complaints on sexual harassment and appropriate action was taken after the investigation. All the 6 complaints were disposed off and no complaint was pending for more than 90 days. Necessary steps were taken to create awareness on the prevention of Sexual harassment policy.

ANNUAL RETURN

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is available in the website of the Company under the link https://www.matrimony.com/investors/investor- reports?search=financial_fillings&cat=Extract%20of%20annual%20return

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS

No significant and material orders were passed by the regulators, courts or tribunals impacting the going concern status and future operation of the Company.

DISCLOSURE UNDER SUB RULE 5(XI) & (XII) OF RULE 8 OF COMPANIES (ACCOUNTS) RULES, 2014

The Company has neither made any application nor any proceeding is pending under the Insolvency and Bankruptcy code, 2016 (31 of 2016) during the year. Further, the Company has neither taken any loan from the Banks or Financial institutions nor entered into any one time settlement with them.

INTERNAL CONTROL SYSTEMS

Internal control systems in the organization are looked at as key to its effective functioning. The Internal Audit team periodically evaluates the adequacy and effectiveness of these internal controls, recommends improvements and also reviews adherence to policies based on which corrective action is taken to address gaps, if any. Revenue and capital expenditures are governed by approved budgets and the levels are defined by a delegation of authority mechanism. Review of capital expenditure is undertaken with reference to benefits expected in line with the policy for the same. Investment decisions are subject to formal detailed evaluation and approved by the relevant authority as defined in the delegation of authority mechanism. The Audit Committee reviews the plan for internal audit, significant internal audit observations and functioning of the Company's Internal Audit department on a periodic basis.

Internal Financial Control Systems with reference to the Financial Statements

The Company has a formal system of internal financial control to ensure the reliability of financial and operational information and regulatory & statutory compliances. The Company's business processes are enabled by an Enterprise-wide Resource Platform (ERP) for monitoring and reporting processes resulting in financial discipline and accountability. An independent audit has been carried out for testing Internal Financial Control system during the financial year for ascertaining the control effectiveness.

Disclosure on maintenance of Cost Record

The Company is not required to maintain the cost records under sub-section (1) of section 148 of the Companies act 2013.

Compliance to the provisions relating to the Maternity Benefits Act, 1961

The company has complied with the provisions relating to the Maternity Benefits Act, 1961.

DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement-

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period;

(c) they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) they have prepared the annual accounts on a going-concern basis;

(e) They have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively

(f) they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Company's activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For and on behalf of the Board of Directors of Matrimony.com Limited

Place: Chennai
Date: May 14, 2026

Murugavel Janakiraman
Chairman & Managing Director & Chairman of CSR committee

Annexure A

DISCLOSURE IN DIRECTORS' REPORT PURSUANT TO SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL), RULES, 2014

1. The ratio of the remuneration of each director to the median remuneration of the employees of the Company and the percentage increase in remuneration of each Director, Chief Executive Officer, Chief Financial Officer and Company Secretary in the financial year:

Name	Ratio to Median remuneration	% increase in remuneration in the financial year
Non-Executive Directors:		
Shri C K Ranganathan	3.32:1	-
Smt Deepa Murugavel	4.48:1	-
Smt Akila Krishnakumar	9.79:1	14.56
Shri Rajesh Sawhney	7.55:1	230.33
Shri S M Sundaram	9.21:1	-33.64
Executive Directors Shri Murugavel Janakiraman*	113.39:1	29.91
Chief Financial Officer		
Shri Harigovind Krishnasamy* (Appointed w.e.f July 08, 2025)	-	-
Company Secretary		
Shri Vijayanand Sankar	-	10.00

- The median remuneration of employees of the Company was ₹ 3,01,428

* The increase for Executive Directors, Chief Financial Officer and Company Secretary is calculated on the difference in the cost to the company for both the years. Non-Executive Directors are paid Sitting fees and commission.

3. The percentage increase in the median remuneration of employees in the financial year: 7.03%

4. The number of permanent employees on the rolls of the Company: 2,571

5. Average percentile increase already made in the salaries of employees other than the managerial Personnel in the last financial year and its comparison with the percentage increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration.

   Average increase in remuneration is 5% for employees other than managerial personnel, after accounting for promotions and other event-based compensation revisions and 21% for Managerial Personnel.

6. Affirmation that the remuneration is as per the remuneration policy of the Company

For and on behalf of the Board of Directors of Matrimony.com Limited

Place: Chennai
Date: May 14, 2026

Murugavel Janakiraman
Chairman & Managing Director

Annexure B

Sl. No	Name	Designation	Remuneration (in Lakhs)			Nature of employment	Qualifications and experience	Date of commencement of employment	Age of such employee	Last employment held before joining the Company	Percentage of equity shares held in the Company	Whether relative of any Director or Manager of the Company
			Earnings	Perquisite	Total							
1.	Murugavel Janakiraman	Chairman & Managing Director	341.39	0.40	341.78	Permanent	Holds Bachelor's Degree of Science in Statistics and Master's Degree in Computer applications from the University of Madras	September 5, 2001	55 yrs	Senior Programmer in Real Soft Inc, USA	58.26	Yes. Spouse of Director Smt. Deepa Murugavel
2.	Saichitra S#	Chief Product Officer	124.19	-	124.19	Permanent	Holds Bachelor's degree in Computer Science and Master's degree in computer application from Bhartidasan university. She has over 22 years of experience in the field of product development and technology	Since Incorporation	49 yrs	Nil	0.02	No
3.	Arjun Bhatia#	Sr. Vice President - Marketing	114.99	-	114.99	Permanent	Holds Bachelor's degree in Engineering from Delhi College of Engineering and MBA from Faculty of management studies, Delhi University. Has over 22 years of experience in Marketing	January 11, 2021	45 Yrs	Head Marketing & E Commerce of Samsung India Consumer Electronics	-	No
4.	Venu Muraleedharan Menon	Chief Human Resource Officer	108.43	-	108.43	Permanent	Holds a Masters in English from St. Stephens College, Delhi University and Post Graduation in HR from Madras School of Social Work, Chennai. Has over 29 years of experience as HR leader across Healthcare, Retail, Manufacturing and Telecom sectors	June 10, 2024	56 yrs	Vice President and Head of HR Operations at Fortis Healthcare Limited	-	No
5.	Chandrasekar R	Chief Technology Operation and Infrastructure officer	103.21	-	103.21	Permanent	Holds Bachelor's Degree in Science and Masters degree in Computer application from Bharathidasan University. Has over 30 years of experience in the field	December 8, 2006	57 yrs	Sify Technologies Limited	0.03	No
6.	Kiran Vijayakumar	Sr. Vice President – Technology	90.67	-	90.67	Permanent	Holds Bachelor's degree of Technology (Computer Science & Engineering) from college of engineering, Thiruvanathapuram. Has over 22 years of experience.	July 14, 2015	49 yrs	UST Global – Director, Cloud Practice	0.02	No
7.	Harigovind Krishnasamy	Chief Financial officer	83.55	-	83.55	Permanent	He is a chartered accountant and holds the US Chartered Financial Analyst Qualification as well. He has more than 20 years of post-qualification experience including 5+ years of international experience, responsible for various areas in finance, including financial control, Business Finance, Treasury, Project Finance and Tax in Vedanta, Den Networks and Jio Platforms limited group.	July 8, 2025	43 yrs	Chief Financial Officer of a large edtech startup, Embibe which is part of Reliance Jio group of companies	0.04	No

Sl. No	Name	Designation	Remuneration (in Lakhs)			Nature of employment	Qualifications and experience	Date of commencement of employment	Age of such employee	Last employment held before joining the Company	Percentage of equity shares held in the Company	Whether relative of any Director or Manager of the Company
			Earnings	Perquisite	Total							
8.	Sushanta Kumar Swain	Vice President – Finance	68.13	0.61	68.74	Permanent	Holds Masters Degree in Commerce from Utkal University and a member of Institute of Chartered Accountants of India and has over 29 years of work experience	January 11, 2013	52 yrs	Specialist, Accenture Services Pvt Ltd	0.01	No
9.	G Manigandan	Senior Vice President	67.88	-	67.88	Permanent	Holds Bachelor's degree in Commerce from Voorhees College Vellore Tamilnadu. He has over 32 years of experience in sales, marketing, business operations	May 2, 2025	52 yrs	Business Head, Altius Infra limited (Summit Digtel)	0.01	No
10.	Vinodha Priyan	Senior Vice President (Tele Marketing)	67.33	-	67.33	Permanent	Holds Bachelor's degree in Corporate Secretary ship and Masters in marketing management from Madras University. Has over 22 years of experience in BPM, Client Servicing & International Operations for various industries	September 30, 2019	49 yrs	Hinduja Global Solutions Ltd	0.002	No

Employed throughout the financial year, was in receipt of remuneration for that year which, in the aggregate, was not less than one crore and two lakh rupees ;

*Employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month;

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Annexure C

Form No. MR-3

SECRETARIAL AUDIT REPORT

For the Financial Year 2025-2026

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,

M/s. MATRIMONY.COM LIMITED

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s.MATRIMONY.COM LIMITED (hereinafter called the Company)**. Secretarial Audit was conducted in a manner that provided to us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of **M/s.MATRIMONY.COM LIMITED** books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to us, We hereby report that in our opinion, the Company has, during the audit period covering the financial year ended 31st March 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by **M/s. MATRIMONY.COM LIMITED** ("the Company") for the financial year ended on 31st March 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

  (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and amendments from time to time;

  (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and amendments from time to time;

  (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time; (Not applicable to the Company during the audit period)

  (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

  (e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the Company during the audit period).

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (Not applicable to the Company during the audit period).

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the audit period).

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 and amendments from time to time;

Other Laws specifically applicable to this Company is as follows:

(i) Trade Marks Act, 1999

(ii) Shops and Establishment Act, 1947

(iii) The Information Technology Act, 2000

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India.

(ii) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments from time to time except to the followings:

- The vacancy arising from the resignation of the previous Chief Financial Officer (CFO) on February 17, 2025, was filled on July 8, 2025, beyond the prescribed timeline of three months under 26A(2) of SEBI (LODR) Regulations, 2015.
- There was a delay in submission of disclosure under Regulation 30(3) and 30(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, with respect to orders received from GST authorities across various states, levying penalty, tax demand and interest under Section 74 of the Central Goods and Services Tax Act, 2017.
- There was a delay in intimation of allotment of ESOP/ESOS under regulation 30 read with clause 2 of part A schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We further report that the Board of Directors of the Company is duly constituted with 6 (Six) Directors as at 31st March 2026, comprising of:

(i) 1 (one) Executive Director designated as Chairman & Managing Director;

(ii) 2 (two) Non-Executive Non-Independent Directors; and

(iii) 3 (Three) Non-Executive Independent Directors.

We further report that during the period under review, there were no changes occurred in the composition of the Board of Directors of the Company.

We further report that during the period under review, the following reappointments were approved by the shareholders.

1. Mr. Murugavel Janakiraman (DIN 00605009) was reappointed as Managing Director for a period from April 1, 2026 to March 31, 2029 through Postal ballot on 18th January, 2026

2. Mr. Sivaramakrishnan Meenakshi Sundaram (DIN 02137377) was reappointed as an Independent Director of the Company for a term of five consecutive years commencing from March 11, 2026 to March 10, 2031 through Postal ballot on 18th January, 2026.

We further report that during the period under review, the following changes occurred in the Key Managerial Personnel of the Company:

1. Mr. Harigovind Krishnasamy was appointed as the Chief Financial Officer of the Company with effect from July 8, 2025.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent to at least seven days in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting member's views, if any are captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that, during the audit period,

- The Company has issued and allotted the following equity shares pursuant to exercise of options granted under Employee Stock Option scheme 2014

Sl No	No of equity shares of ₹ 5 each/-	Date of allotment
1	3,100	25th March, 2026

- The Company has completed the Buyback of 8,93,129 equity shares on 25th February,2026.

This report is to be read with our letter of even date vide Annexure-1 that forms part of this report.

For V Suresh Associates
Practising Company Secretaries

V Suresh
Senior Partner
FCS No. 2969
C.P.No. 6032
Peer Review Cert. No. 6366/2025
UDIN: F002969H000331946

Place: Chennai
Date: 14th May, 2026

Annexure To Secretarial Audit Report

To,

The Members,

MATRIMONY.COM LIMITED

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. Due to inherent limitations of an audit including internal, financial, and operating controls, there is unavoidable risk that some misstatements or material non-compliances may not be detected, even though the audit is properly planned and performed in accordance with the Standards.

7. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For V Suresh Associates
Practising Company Secretaries

V Suresh
Senior Partner
FCS No. 2969
C.P.No. 6032
Peer Review Cert. No. 6366/2025
UDIN: F002969H000331946

Place: Chennai
Date: 14th May, 2026

Annexure D

Form AOC-I

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries & associate company

in lakhs

S. No	Name of the Company	Reporting Currency	Exchange Rate	Share Capital	Reserves & Surplus	Total Assets	Total Liabilities	Investments	Turnover	Profit/ (Loss) before Taxation	Provision for Taxation	Profit / (Loss) after Taxation	Proposed Dividend	% of Share holding	Country
1.	Sys India Private Limited	INR	-	1.00	22.45	49.72	26.27	-	19.17	5	1.26	3.74	-	100%	India
2.	Consim Info USA Inc	USD	93.61	0.01	2.83	3.28	0.44	-	0.32	0.012	0.010	0.002	-	100%	USA
3.	Matrimony DMCC	AED	25.49	0.50	1.43	13.45	11.51	-	37.91	18.21	1.29	16.92	-	100%	UAE
4.	Bangladeshi Matrimony Private Limited	BDT	0.76	165.17	105	331.80	61.62	-	211.51	94.66	26.73	67.94	-	100%	Bangladesh
5.	Boatman Tech Private Limited	INR	-	1.67	(87.61)	85.51	171.45	-	88.62	86.40	-	86.40	-	100%	India
6.	Astro Vision Futuretech Private Limited	INR	-	1.28	(210.49)	441.46	650.67	-	2056.73	(165.10)	(38.44)	(126.66)	-	26.09%	India

Annexure E

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms-length transactions under the third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

   Matrimony.com Limited has not entered into any contract or arrangement or transaction with its related parties which is not at arm's length during the financial year 2025-26.

2. Details of contracts or arrangements or transactions on an Arm's length basis.

SL. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Sys India Private Limited & Wholly Owned Subsidiary Company
2.	Nature of contracts/arrangements/transaction	1. Availing of advertising agency services for advertising in print media and vernacular websites of online media. 2. Hiring of employees for its operation
3.	Duration of the contracts/arrangements/transaction	3 years, 01-April-2025 to 31-Mar-2028
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	Maximum of ₹25 Crores per annum
5.	Date of approval by the Board	24-03-2025
6.	Amount paid as advances, if any	NIL

SL. No.	Particulars	Details
1.	Name (s) of the related party & nature of the relationship	Consim Info USA Inc & Wholly Owned Subsidiary Company
2.	Nature of contracts/arrangements/transaction	1. Agency services in USA for match making business 2. Providing of services including customer support, online marketing, accounting, finance, record keeping, tax, audit support, legal, information systems and other corporate services.
3.	Duration of the contracts/arrangements/transaction	3 years, 01-April-2024 to 31-March-2027
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	Maximum of ₹ 65 Crores per annum
5.	Date of approval by the Board	19-03-2024
6.	Amount paid as advances, if any	NIL

SL. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Matrimony DMCC, Dubai & Wholly Owned Subsidiary Company
2.	Nature of contracts/arrangements/transaction	1. Granting of License to operate the Company's Match making business in GCC countries. 2. Providing of services including customer support, online marketing, accounting, finance, record keeping, tax, audit support, legal, information systems and other corporate services.
3.	Duration of the contracts/arrangements/transaction	Effective from 01-Apr-2025 to 31-Mar-2028
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	Maximum of ₹ 9 Crores
5.	Date of approval by the Board	05-02-2025
6.	Amount paid as advances, if any	NIL

SL. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Astro-Vision Futuretech Private Limited & Associate Company
2.	Nature of contracts/arrangements/transaction	Astrology services
3.	Duration of the contracts/arrangements/transaction	Effective from 01-Apr-2025 to 31-Mar-2028.
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	32 lakhs
5.	Date of approval by the Board	24-03-2025
6.	Amount paid as advances, if any	NIL

SL. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Boatman Tech Private Limited & Wholly Owned Subsidiary
2.	Nature of contracts/arrangements/transaction	Parent Company uses the Boatman's brand, technology platform and customer & vendor base.
3.	Duration of the contracts/arrangements/transaction	Effective from FY 25
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	License fees @ ₹7.38 lakhs per month for FY 24-25
5.	Date of approval by the Board	24-03-2025
6.	Amount paid as advances, if any	NIL

SL. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Boatman Tech Private Limited & Wholly Owned Subsidiary
2.	Nature of contracts/arrangements/transaction	Agency Services.
3.	Duration of the contracts/arrangements/transaction	8th July 2025 to 31st March 2028
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	Boatman shall act as an agent for collection of funds from the customers of Matrimony.com Limited ("MCL"). The contract value is ₹ 3 Crores
5.	Date of approval by the Board	08-07-2025
6.	Amount paid as advances, if any	NIL

Annexure F

REPORT ON CORPORATE GOVERNANCE

(Pursuant to Schedule V(C) of SEBI (LODR) Regulations, 2015)

COMPANY'S PHILOSOPHY ON CODE OF CORPORATE GOVERNANCE

Matrimony.com Limited is committed to maintaining high standards of corporate governance, protecting customers', shareholders' and other Stakeholders' interests. In line with this philosophy, Matrimony.com Limited believes that sound governance policies and practices are necessary for establishing a proper environment for achievement of our key objectives. Our corporate governance practice includes honesty, trust, integrity and openness in all our dealings with customers, business partners and our own associates. The Code of Conduct is communicated and enforced by our management to ensure a safe, ethical and wholesome environment. Our policies and practices are based on values like fairness, transparency and simplicity.

The following is a report on the status and progress on major aspects of corporate governance for the year ended 31st March 2026.

1. BOARD OF DIRECTORS

The Directors of the Company possess the highest personal and professional ethics, integrity and values and are committed to representing the long-term interests of the Stakeholders. The basic responsibility of the Board is to provide effective governance over the Company's affairs, exercising its reasonable business judgment on behalf of the Company.

The Board has an optimum combination of Executive, Non-Executive and Independent Directors including women Directors, which ensures proper governance and management. The Chairman of the Board is the Promoter & Managing Director. As at 31st March 2026, the Board of Directors comprises six Directors and the composition of the Company's Board of Directors is in conformity with the prescribed code of corporate governance by the Stock Exchanges. As required by the Code of Corporate Governance, not less than 50% of the Board of Directors consists of Independent Directors. The Company has two women Directors, of which one Director is independent. There is no pecuniary relationship or transaction of the Non-Executive Directors vis-à-vis the Company. None of the Directors of the Company has attained the age of seventy-five years as of 31st March 2026. The directorships held by the directors are within the limits prescribed under Section 165 of the Companies Act, 2013. None of the Directors are related to each other except Shri. Murugavel Janakiraman and Smt. Deepa Murugavel.

Independent Directors are non-executive directors as defined under Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time ("SEBI LODR") read with Section 149(6) of the Companies Act, 2013 along with rules framed thereunder. The composition of the independent directors is in conformity with the statutory requirements. In compliance with Regulation 17A of SEBI LODR, none of the Independent Directors serves as an Independent Director in more than seven (7) listed companies and where any Independent Director serves as a whole-time director in the listed company, such director is not serving as an Independent Director in more than three (3) listed companies. In terms of Regulation 25(8) of SEBI LODR, they have confirmed that they are not aware of any circumstance or situation that exists or may be reasonably anticipated that could impair or impact their ability to discharge their duties. Based on the declarations received from the Independent Directors, the Board of Directors has confirmed that they meet the criteria of independence as mentioned under Regulation 16(1)(b) of the SEBI LODR and that they are independent of the management.

As mandated under Regulation 26(1) of the SEBI LODR, none of the Directors is a member in more than ten Committees nor is any of them a Chairperson of more than five committees across all public limited entities in which they are directors.

The Company is managed by the Chairman & Managing Director (CMD) assisted by the management team during the year ended 31st March 2026.

The Board reviews and approves strategy and oversees the performance to ensure that the long-term objective of enhancing Stakeholders' value is achieved.

a) Composition of the Board as on 31st March 2026

Sl. No.	Name of the Director	DIN	Category
1.	Shri Murugavel Janakiraman	00605009	Promoter Chairman / Managing Director
2.	Smt Deepa Murugavel	00725522	Non-Executive Woman Director
3	Shri Chinni Krishnan Ranganathan	00550501	Non-Executive Director
4.	Smt Akila Krishnakumar	06629992	Non-Executive Woman Independent Director
5.	Shri S.M.Sundaram	02137377	Non-Executive Independent Director
6	Shri Rajesh Sawhney	01519511	Non-Executive Independent Director

b) The number of Boards or Board Committees in which the Director is a Member or Chairperson as on 31st March 2026 are given below:

Name of the Director	Number of Directorships in Public Companies*	Committee Position**	
		Chairperson	Member
Shri Murugavel Janakiraman	3	-	1
Smt Deepa Murugavel	1	1	1
Shri Chinni Krishnan Ranganathan	2	-	-
Smt Akila Krishnakumar	4	-	3
Shri S.M.Sundaram	1	1	2
Shri Rajesh Sawhney	3	1	3

*Public Limited Companies, including Matrimony.com Limited and excludes directorships held on the boards of private companies which is not a subsidiary of Public Company, Section 8 companies and companies incorporated outside India.

** Audit Committee and Stakeholders' Relationship Committee of Public Limited Companies, including Matrimony.com Limited. Committee membership(s) and Chairmanship(s) are counted separately.

Listed entities in which the directors hold position as director other than the Company and category of directorship as on 31st March 2026:

Name of the Director	Name of the company	Category of directorship
Shri Chinni Krishnan Ranganathan	The Ramco Cements Limited	Independent Director
Shri Murugavel Janakiraman	NIL	NIL
Smt. Deepa Murugavel	NIL	NIL
Smt. Akila Krishnakumar	IndusInd Bank Ltd	Independent Director
	Hitachi Energy (Ltd) formerly ABB Power Products and Systems India Ltd	Independent Director
	TTK Prestige Limited	Independent Director
Shri.S M Sundaram	NIL	NIL
Shri Rajesh Sawhney	Le Travenues Technology Limited	
	Neilsoft Limited	

c) Meetings and Attendance

The Board met eight times during the year on, 16th May` 2025, 08th July 2025, 13th August 2025, 13th November 2025, 15th December 2025, 12th February 2026, 16th March 2026 and 25th March 2026. Details of attendance of each Director at the Board Meetings held during the year and at the last Annual General Meeting (AGM) of the Company are as follows

Name of the Director	Attendance	
	Board Meetings	Last AGM
Shri Murugavel Janakiraman	8	Yes
Smt Deepa Murugavel	6	Yes
Shri Chinni Krishnan Ranganathan	5	No
Smt Akila Krishnakumar	8	Yes
Shri S M Sundaram	8	Yes
Shri Rajesh Sawhney	8	Yes

d) The details of the shares held by the Directors of the Company as at 31st March 2026 including the non-executive Directors are as follows:

Name of the Director	No. of Shares Held	Percentage to Capital
Shri Murugavel Janakiraman	1,20,23,815	58.16%
Smt Deepa Murugavel	20,481	0.1%
Shri Chinni Krishnan Ranganathan	-	-
Smt Akila Krishnakumar	-	-
Shri S.M Sundaram	-	-
Shri Rajesh Sawhney	-	-
Total	**1,20,44,296**	**58.26%**

e) Details of familiarisation programme for Independent Directors:

The details of the familiarisation programme for Independent Directors are available at the Company's website, at the following link at https://img.matrimony.com/Policy_on_Familiarisation_of_I_Ds_Matrimony_638b0578f2.pdf

f) A chart or a matrix setting out the skills/expertise/competence of the board of directors is given below

1. Governance Skills

Skill Area	Description	Assessment of Board
Strategy	Ability to think strategically and identify and critically assess strategic opportunities and threats and develop effective strategies in the context of the strategic objectives of the Company's relevant policies and priorities.	Available with all the Board of Directors
Finance	Qualifications and experience in accounting and/or finance and the ability to: • analyse key financial statements; • oversee financial reporting process • critically assess financial viability and performance; • contribute to strategic financial planning; • oversee budgets and the efficient use of resources; • oversee funding arrangements and accountability. • evaluation of internal financial controls and risk management systems	All the Board of Directors have knowledge, experience and ability to analyse key financial statements.The following Directors have all other skills/expertise in Finance Function Shri. S.M Sundaram Shri. Chinni.Krishnan Ranganathan Shri. Murugavel Janakiraman Smt. Akila Krishnakumar Shri Rajesh Sawhney
Risk	Ability to identify key risks to the organisation in a wide range of areas including legal and regulatory compliance, and monitor risk and compliance management frameworks and systems	Available with the following Board of Directors Shri. Chinni Krishnan Ranganathan Shri. Murugavel Janakiraman Smt. Akila Krishnakumar Shri. S.M. Sundaram Shri Rajesh Sawhney

Skill Area	Description	Assessment of Board
IT	Knowledge and experience in the strategic use and governance of information management and information technology within the organisation.	Available with the following Board of Directors Shri. Chinni.Krishnan Ranganathan Shri. Murugavel Janakiraman Smt. Akila Krishnakumar Shri. S.M Sundaram Shri Rajesh Sawhney
Human Resource Management	Experience at an executive level including the ability to: ➢ Appoint and evaluate the performance of the CXO and senior management; ➢ oversee strategic human resource management including workforce planning, ➢ Employee and industrial relations; and ➢ Oversee large scale organisational change.	Available with the following Board of Directors Shri. Chinni.Krishnan Ranganathan Shri. Murugavel Janakiraman Smt. Akila Krishnakumar Shri Rajesh Sawhney

2. Industry Skills (Internet & Technology)

Skill Area	Description	Assessment of Board
Technology Innovation	Understanding the current drivers of innovation in the internet technologies and specifically in the Artificial Intelligence, Data analytics etc	Shri.Murugavel Janakiraman, Smt. Akila Krishnakumar and Shri Rajesh Sawhney have direct and long term experience in the technology industry.
Consumer Behaviour	Understanding the trends in consumer behavior	Available with all the board of Directors
Industry connect	Network with relevant industry organisations and consumer or business groups including regulators, and the ability to effectively engage and communicate with those stakeholders	All Board members have extensive experience in transferrable skill areas such as networking with industry leaders.
Marketing	Knowledge of and experience in online & offline marketing strategies	Shri. Murugavel Janakiraman, Shri. Chinni Krishnan Ranganathan and Shri. Rajesh Sawhney have good knowledge and experience in marketing strategy.

2. AUDIT COMMITTEE

The Company has a qualified and independent Audit Committee with all its Members being Non-Executive & Independent Directors, to oversee the accounting and financial governance of the Company. The Chairperson of the Committee is an Independent Director.

a) Composition

The Audit Committee of the Board comprises the following Directors:

Sl. No.	Name of the Director	No. of Meetings attended
1.	Shri S M Sundaram – Chairman	5
4	Smt. Akila Krishnakumar	5
5	Shri Rajesh Sawhney	5

During the year, the Committee met five times, viz 15th May 2025, 08th July 2025, 12th August 2025, 12th November 2025 and 11th February 2026

The Senior Management team of the Company comprising of the Managing Director, Chief Financial Officer, Chief Human Resources Officer, Chief Technology & Infrastructure Officer, Chief Marketing Officer and Chief Product Officer. The Statutory Auditor and the Internal Auditor are invited to attend the Meetings of the Committee, as invitees. The Company Secretary is the Secretary to the Committee.

All the members of the Audit Committee are Independent Directors. Hence the composition complies with stipulation in Regulation 18(1) (b) of SEBI (LODR).

b) Brief description of terms of reference

The terms of reference of the Committee, which are in line with the requirements of the Part C of Schedule II of SEBI (LODR) and the provisions of Section 177 of the Companies Act, 2013, include the following:

- Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- Reviewing, with the management, the quarterly financial statements before submission to the Board for approval;
- Evaluation of internal financial controls and risk management systems;
- Reviewing the adequacy of internal audit function;
- Reviewing the functioning of the Whistle Blower mechanism;

In addition, the Audit Committee would discharge the roles and responsibilities as prescribed by the SEBI (LODR) and Companies Act, 2013.

c) The Committee has not been reconstituted during the financial year.

3. NOMINATION AND REMUNERATION COMMITTEE

a) Composition

The Nomination and Remuneration Committee discharges the functions as envisaged by the Companies Act, 2013 and the SEBI (LODR).

The Nomination and Remuneration Committee of the Board comprises of the following Non-Executive Directors:

Sl. No.	Name of the Director	No. of Meetings attended
1.	Smt. Akila Krishnakumar - Chairman	4
2.	Shri S.M. Sundaram	4
3.	Shri Rajesh Sawhney	4

During the year, the Committee met four times, viz., 15th May 2025, 08th July 2025, 15th December 2025, and 25th March 2026

b) Brief description of terms of reference

The terms of reference include the following:

1. To identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down and to recommend to the Board their appointment and/ or removal.
2. To carry out evaluation of every director's performance.
3. To formulate the criteria for determining qualifications, positive attributes and independence of a director, and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees.
4. To formulate the criteria for evaluation of Independent Directors and the Board.
5. To devise a policy on Board diversity.
6. To recommend/review the remuneration of the Directors, KMP and Senior Management, including the fixed and variable salary components, performance-based awards, and other incentives based on their performance and defined assessment criteria.
7. To administer, monitor and formulate detailed terms and conditions of the Employees' Stock Option Scheme including:
    - the quantum of options to be granted under Employees' Stock Option Scheme per employee and in aggregate;
    - the conditions under which option vested in employees may lapse in case of termination of employment for misconduct;

- the exercise period within which the employee should exercise the option, and that the option would lapse on failure to exercise the option within the exercise period;
- the specified time period within which the employee shall exercise the vested options in the event of termination or resignation of an employee;
- the right of an employee to exercise all options vested in him at one time or at various points of time within the exercise period;
- the procedure for making a fair and reasonable adjustment to the number of options and to the exercise price in case of corporate actions, such as rights issues, bonus issues, merger, sale of division and others;
- the granting, vesting and exercising of options in case of employees who are on long leave; and
- the procedure for cashless exercise of options.

8. To carry out any other function as is mandated by the Board from time to time and / or enforced by any statutory notification, amendment or modification, as may be applicable.
9. To perform such other functions as may be necessary or appropriate for the performance of its duties.

c) The Committee has not been reconstituted during the financial year.

d) Nomination and Remuneration Policy

The Nomination and Remuneration Policy is to ensure that the level and composition of remuneration is reasonable, the relationship of remuneration to performance is clear and appropriate to the long term goals of the Company. The said Policy is available in the Company's website at the following link https://img.matrimony.com/investor_doc_1327_1a954b9d14.pdf

The Nomination and Remuneration Committee has laid down evaluation criteria for performance evaluation of Independent Directors, which will be based on attendance, expertise and contribution brought in by the Independent Director at the Board and Committee Meetings, which shall be taken into account at the time of re-appointment of the Independent Director.

4. PARTICULARS OF SENIOR MANAGEMENT, INCLUDING THE CHANGES THEREIN SINCE THE CLOSE OF THE PREVIOUS FINANCIAL YEAR

S.No	Employee Name	Department	Designation	Changes if any including date of resignation
1	Shri. Murugavel Janakiraman	Managing Director	Managing Director	-
2	Smt.Saichithra S	Product	Chief Product Officer	-
3	Shri.Chandrasekar R	Technology	Chief Technology Operation and Infrastructure Officer	-
5	Shri.Arjun Bhatia	Marketing	Chief Marketing Officer	-
6	Shri.Kiran Vijayakumar	Product Engineering	Senior Vice President	-
7	Shri.Ajay Kumar	Retail	Senior Vice President	-
8	Shri.Vaitheeswaran S	Assisted & Elite	Senior Vice President	Resigned & relieved on March 31, 2026
9	Shri.Vinodha Priyan	Telemarketing	Senior Vice President	-
10	Shri.Vijayanand Sankar	Secretarial	Senior General Manager - Company Secretary and Compliance Officer	-
11	Shri.Mayank Anand Jha	New Initiatives	Vice President	Resigned & relieved on June 1, 2025
12	Shri Venu Muraleedharan Menon	Human Resources	Chief Human Resources Officer	
13.	Shri Harigovind Krishnasamy	Finance	Chief Financial Officer	Appointed with effect from July 8, 2025

5. REMUNERATION TO THE DIRECTORS

The details of remuneration paid to Directors are given below,

(i) Remuneration to Non-Executive Directors during the Financial Year 2025-26:

The Non-Executive Directors are eligible for the following sitting fees per meeting

Particulars	(₹)
Board Meeting, Audit Committee Meeting & Nomination & Management Committee Meeting	1,00,000
Corporate Social Responsibility Committee meeting, Risk Management & ESG Committee meeting and the Meeting of Independent Directors & Buyback Committee	75,000
Stakeholders Relationship Committee meeting & Share Allotment Committee meeting	25,000

The shareholders at the annual general meeting held on 7th August 2019 and 09th August 2024 have approved payment of commission to Non-Executive Directors of upto 1% net profits calculated as per the provisions of Companies Act, 2013. The Board of Directors at their meeting held on 14th May 2026 have approved a fixed commission of ₹ 5,00,000 to each of the non-executive Directors for the year ended 31st March 2026.

Details of Sitting Fees and commissions paid to Non-Executive Directors during the financial year 2025-26 are as follows:

Name of the Director	Board Meeting (₹)	Committee Meeting# (₹)	Commission* (₹)	Total (₹)
Shri Chinni Krishnan Ranganathan	5,00,000	-	5,00,000	10,00,000
Smt Deepa Murugavel	6,00,000	2,50,000	5,00,000	13,50,000
Smt Akila Krishnakumar	8,00,000	16,50,000	5,00,000	29,50,000
Shri S M Sundaram	8,00,000	14,75,000	5,00,000	27,75,000
Shri Rajesh Sawhney	8,00,000	9,75,000	5,00,000	22,75,000

Includes fee of ₹75,000 for the meeting of Independent Directors.

*The commission shall be paid during the financial year 2025-26 after approval of financial statements. But the same has been included in the remuneration paid to the non-executive Directors since it is provided in the financial statements

(ii) Remuneration to Managing Director during the Financial Year 2025-26:

The remuneration of Shri Murugavel Janakiraman, Managing Director is governed by the resolution passed by the Board of Directors and by shareholders through postal ballot on March 19, 2024 & April 26, 2024 respectively for a period of two years with effect from 1st April 2024 with a basic salary of ₹ 250 lakhs in the grade of ₹ 250 lakhs to ₹ 300 lakhs and a variable performance pay upto 100% of the basic salary on fulfulling the performance criteria laid down by the Nomination committee and the Board of Directors apart from other benefits. During the year, the Company has obtained approval of the shareholders by way of Special Resolution to pay remuneration for financial year 2025-26 that was approved by the Board of Directors and Shareholders on March 19, 2024 & April 26, 2024 as minimum remuneration in case of inadequate profits. His fixed remuneration is ₹ 229.24 lakhs and other remuneration including variable performance pay comes to ₹ 89.37 lakhs. His total remuneration for the year amounted to ₹ 341.78 lakhs including an amount of ₹ 23.17 lakhs towards contribution to PF and other post-retirement benefits.

(iii) Stock options to Non-Executive Director

During the year under review, the Board of Directors has not granted stock options to any Non-Executive Director.

(iv) Pecuniary relationship / transactions of Non-Executive Directors:

There are no pecuniary relationship/transactions with the Non-Executive Directors except payment of sitting fees, commission and reimbursement of travel expenses for attending Board & Committee Meetings. Please refer Note No. 36 - Related Party Transactions – to the Standalone Financial Statements.

6. STAKEHOLDERS' RELATIONSHIP COMMITTEE

The Company attaches highest importance to investor relations. The Committee discharge the functions as envisaged by the Companies Act, 2013 and the SEBI LODR to focus on the prompt and effective redressal of the Shareholders' grievances and strengthening of Investor Relations.

a) Composition

The Stakeholders' Relationship Committee of the Board comprises of the following Directors:

Sl. No.	Name of the Director	No. of Meetings attended
1.	Smt Deepa Murugavel - Chairman	1
2	Shri Murugavel Janakiraman	1
3	Shri S.M Sundaram	1

During the year the Committee met once on 25th March 2026.

b) Brief description of terms of reference

The Committee's main focus is on the basic rights of the shareholders including transmission / transposition of shares, issue of duplicate/split certificates, sub division/consolidation of shares, consolidation of folios, dematerialization/ rematerialization of shares, change of address, non-receipt of the dividend, non-receipt of the share certificates and such other issues relating to investor relations.

c) Status of Shareholders' Grievances

The Stakeholders Relationship Committee and the Board reviews the status of shareholders' grievances received by the Company together with the status of their redressal at every meeting.

During the year, the Company has not received any complaint during the year. There are no pending complaints as on 31st March 2026.

d) Name and designation of Compliance Officer

Shri Vijayanand Sankar, Company Secretary is the Compliance Officer as per Regulation 6 of SEBI (LODR) Regulations, 2015.

e) The Committee has not been reconstituted during the year.

7. OTHER COMMITTEES OF THE BOARD OF DIRECTORS

i) SHARE ALLOTMENT COMMITTEE

a) Composition:

The Board of Directors has constituted a Share Allotment Committee with the following Members.

Sl. No.	Name of the Director	No. of Meetings attended
1.	Shri. Murugavel Janakiraman - Chairman	1
2	Smt. Deepa Murugavel	-
3	Shri S.M. Sundaram	1

During the year one meeting of the committee was held on 25th March 2026.

b) The Committee has not been reconstituted during the year.

c) Brief description of terms of reference

The scope of the Committee includes matters pertaining to the issue, offer, allotment and cancellation of securities including ESOP/Equity/Preference shares/ instruments convertible into Equity Shares, whether optionally or otherwise. The meetings of the Committee are held based on the requirements for the business to be transacted.

ii) CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

a) Composition

The Board of Directors, had constituted Corporate Social Responsibility Committee with the following Members:

Sl. No.	Name of the Director	No. of Meetings attended
1.	Shri Murugavel Janakiraman – Chairman	3
2	Smt Deepa Murugavel	3
3	Smt Akila Krishnakumar	3

During the year, the Committee met three times on 15th May 2025, 12th August 2025 and 25th March 2026.

b) Brief description of terms of reference

The scope of the Committee includes the following

i) To formulate and recommend to the Board, a CSR policy which shall indicate the activities to be undertaken by the Company as per the Companies Act, 2013;

ii) To review and recommend the amount of expenditure to be incurred on the activities to be undertaken by the company;

iii) To monitor the CSR policy of the Company from time to time;

iv) Any other matter as the CSR Committee may deem appropriate after approval of the Board of Directors or as may be directed by the Board of Directors from time to time.

c) The Committee has not been reconstituted during the year.

iii) RISK MANAGEMENT & ESG COMMITTEE

a) Composition

The Board of Directors has constituted a Risk Management & Governance Committee in the year 2015 which was renamed as Risk Management Committee and further it was renamed as Risk Management and ESG Committee with the following members. Pursuant to amendment to SEBI LODR, the Committee was made mandatory for top 1000 listed companies and hence it was made applicable to the company in the financial year 2022-23 & 2023-24 since the Company was in the top 1000 listed Companies. It is continued to be applicable even though the Company has now moved to top 2000 listed Companies pursuant to Regulation 3(2) of SEBI LODR.

Sl. No.	Name of the Director	No. of Meetings attended
1.	Shri S.M Sundaram - Chairman	3
2	Smt Akila Krishnakumar	3
3	Shri Murugavel Janakiraman	3

During the year the Committee met thrice on 15th May 2025, 12th November 2025 & 25th March 2026.

b) Brief description of terms of reference

The scope of the Committee includes the following

- To review, and, as applicable, approve the Company's risk governance framework, risk assessment and risk management practices, and the guidelines, policies and processes for risk assessment and risk management;
- To review, and, as applicable, approve the Company's risk appetite and key risk policies on the establishment of risk limits, as well as the guidelines, policies and processes for monitoring and mitigating such risks;
- To ensure that the Company is taking the appropriate measures to achieve prudent balance between risk and reward in both ongoing and new business activities;
- To evaluate significant risk exposures of the Company and assess management's actions to mitigate the exposures in a timely manner (including one-off initiatives, and ongoing activities such as business continuity planning and disaster recovery planning);

- To review the status of regulatory reviews relating to the Company;
- To review the independence, authority and effectiveness of the risk management function, including staffing level and staff qualifications
- To guide the creation of the ESG Vision & Ambitions of the company and continuously take into updates on the ESG vision and goals thereon.
- To review the ESG Operations and its working. The Committee may form and delegate authority to subcommittees as and when appropriate
- To ensure that the Company is taking the appropriate measures to undertake and implement actions to further its ESG vision and ambitions.
- To review any statutory requirements for Sustainability reporting e.g. Business Responsibility and Sustainability Report (BRSR).

c) During the year, the Committee was not been reconstituted during the year.

8. MEETING OF INDEPENDENT DIRECTORS

The Independent Directors of the Company had met during the year on 25th March 2026 to review the performance of non - Independent Directors and the Board as a whole, review the performance of the Chairperson of the Company and assess the quality, quantity and timeliness of flow of information between the Company management and the Board.

9. GENERAL BODY MEETINGS

(i) The following are the details of Date, Location and Time of the General Meetings held during last three financial years:

Date	Meeting	Location	Time
13th August 2025	AGM	Meeting conducted through other Audio Visual means	11 A.M
09th August 2024	AGM	Meeting conducted through other Audio Visual means	10 A.M
09th August 2023	AGM	Meeting conducted through other Audio Visual means	10 A.M

(ii) Details of Special Resolutions passed in the previous three Annual General Meetings:

Date of the AGM	Subject Matter of the Special Resolution
9th August 2023	Re-appointment of Smt. Akila Krishnakumar (DIN: 06629992) as Independent Director for a period of 5 years from August 10, 2023 till August 09, 2028
9th August 2024	Alteration of object clause of the Memorandum of Association of the Company

(iii) Postal Ballot

Four resolutions were passed through postal ballot during the year 2025-26. The details are explained below

The Board of Directors at their meeting held on December 15, 2025 had approved the following resolutions to be passed through postal ballot

1. Approval for Buyback of Equity Shares of the Company – Special Resolution

   E-voting opened between December 20, 2025 to January 18, 2026 and the resolution was passed with requisite majority. Resolution no.1 was passed with 99.93% of votes in favour and 0.07% of votes against the resolution.

2. Re-appointment of Shri. Sivaramakrishnan Meenakshi Sundaram (DIN 02137377) as an Independent Director of the Company for a period of 5 years – Special Resolution

   E-voting opened between December 20, 2025 to January 18, 2026 and the resolution was passed with requisite majority. Resolution no.2 was passed with 99.94% of votes in favour and 0.06% of votes against the resolution.

3. Approval for payment of remuneration to Shri Murugavel Janakiraman (DIN 00605009) for the financial year 2025-26. – Special Resolution

   E-voting opened between December 20, 2025 to January 18, 2026 and the resolution was passed with requisite majority. Resolution no.3 was passed with 99.91% of votes in favour and 0.09% of votes against the resolution.

4. Re-appointment of Shri. Murugavel Janakiraman (DIN 00605009) as Managing Director for a period from April 01, 2026 to March 31, 2029 and fixing his remuneration – Ordinary Resolution

   E-voting opened between December 20, 2025 to January 18, 2026 and the resolution was passed with requisite majority. Resolution no.4 was passed with 99.91% of votes in favour and 0.09% of votes against the resolution.

(iv) Person who conducted the postal ballot exercise:

Postal ballot exercise was conducted by Shri. G Karthikeyan, Practising Company Secretary (Membership No. A19411), having his office at No. 3, SBI 3rd Colony, Nanganallur, Chennai – 600061

(v) Whether any special resolution is proposed to be conducted through postal ballot

NIL

(vi) Procedure for postal ballot:

The procedure was followed in respect of the postal ballot exercise completed for the following

In compliance with Schedule V Part C of the Listing Regulations and Section 108, 110 and other applicable provisions of the Companies Act, 2013, read with the related rules, the Company provides electronic voting facility to all its members, to enable them to cast their votes electronically. The Company engages the services of M/s KFin Technologies Ltd for the purpose of providing e-voting facility to all its members. The members have the option to vote either by physical ballot or e-voting.

By virtue of circulars issued by Ministry of Corporate Affairs, New Delhi and Securities Exchange Board of India, the manner of voting on the postal ballot resolution is restricted to voting only through remote e-voting. The Company dispatches the postal ballot notices to its members whose names appear on register of members/list of beneficiaries as on a cut-off date. The postal ballot notice is sent to members in electronic form to the e-mail addresses registered with their depository participant (in case of electronic shareholding)/ the Company's registrar and share transfer agents (In case of physical shareholding). The Company also publishes a notice in the newspaper declaring the details of completion of dispatch and other requirements as mandated under the Act and applicable Rules.

Voting rights are reckoned on the paid-up value of the shares registered in the names of the members as on the cut-off date. Members desiring to exercise their vote by electronic mode are requested to vote before close of business hours on the last date of e-voting.

The scrutinizer submits his report to the Chairman, after the completion of scrutiny, and the consolidated results of the voting by postal ballot are then announced by the Chairman/authorized officer. The results are also displayed on the website of the Company www.matrimony.com besides being communicated to the stock exchanges. The last date of e-voting is deemed to be the date of passing of the resolution.

10. MEANS OF COMMUNICATION

The quarterly, half yearly and annual financial results of the Company are published in English in Financial Express (All Editions) and in Makkal Kural. The results were also displayed on the Company's website www.matrimony.com. Press Releases made by the Company and transcripts of the investor calls from time to time are also displayed on the Company's website. No Presentation was made to the institutional investors / analysts separately

11. GENERAL SHAREHOLDER INFORMATION

a) Details of the forthcoming Annual General Meeting

1.	Date	11th August 2026
2.	Day	Tuesday
3.	Time	10.00 A.M.
4.	Venue	Through Other Audio Visual means

b) Financial Calendar for 2026-27 (tentative)

The Financial year of the Company is April - March of every year, and the tentative details of the financial calendar for the year 2026-27 are as under:

Financial Results for the Quarter ending 30th June 2026	Between 15th July & 14th August 2026
Financial Results for the Quarter ending 30th September 2026	Between 15th October & 14th November 2026
Financial Results for the Quarter ending 31st December 2026	Between 15th January & 14th February 2027
Financial Results for the year ending 31st March 2027	Between 1st May & 30th May 2027
Annual General Meeting of the Company, for the year ending 31st March 2027	July / August 2027

c) Dividend payment date

On or after August 11, 2026 (within the statutory time limit of 30 days) subject to shareholders' approval at the Annual General Meeting

d) Listing on Stock Exchanges

The equity shares of the Company are listed on the following Stock Exchanges with the stock codes as indicated against each Stock Exchange:

Name of the Stock Exchange	Address	Stock Code
BSE Limited	Phiroze Jheejeebhoy Towers, Dalal Street, Mumbai – 400 001	540704
National Stock Exchange of India Limited	Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E) Mumbai - 400 051.	MATRIMONY

In line with the provisions of the Listing Agreement with the Stock Exchanges, the listing fees for the financial year 2025-26 have been paid to the BSE Limited and National Stock Exchange of India Limited, where the shares of the Company are listed.

e) Registrar and Share Transfer Agent

M/s. KFin Technologies Limited, Hyderabad is the Registrar and Share Transfer Agent (RTA) for handling the physical and electronic registry work. The Shareholders are requested to address their share related requests / queries to the RTA at the following address:

M/s. KFin Technologies Limited

Unit: Matrimony.com Limited

Selenium Tower B Plot No 31 & 32, Financial District, Nanakramguda, Gachibowli, Hyderabad – 500032

Telangana

f) Share Transfer System

The requests for transmissions, transposition etc., are received by the Company or by the Registrar and Share Transfer Agent. In respect of shares, which are traded in the dematerialised form, the transfers are processed and approved in electronic form by NSDL/CDSL through their depository participants.

The transmissions, transposition, etc., are processed based on number of requests received and keeping in view the prescribed timeline. The shares lodged for transmission/ transposition are registered as per the requirement of the SEBI LODR, if the documents are complete in all respects. Shares requested for dematerialisation are generally confirmed within 21 days.

To ensure swift processing of the Transmissions, Transposition etc., the Board of Directors have delegated necessary powers to the Stakeholders' Relationship Committee.

g) Shareholding Pattern and the Distribution of Shareholding as at 31st March 2026:

Category of Shareholder		Number of Shareholders	Total Shares	Of this, Shares in demat form	Percentage of holding to total shares
(A)	**Promoters and Promoter Group**				
	Individuals / Hindu Undivided Family	3	1,20,44,297	1,20,44,297	58.26%
	Bodies Corporate	-	-	-	-
	Trusts	-	-	-	-
	Promoter shareholding (A)	3	1,20,44,297	1,20,44,297	58.26%
(B)	**Non-Promoters Institutional Investors**				
	Mutual Funds / UTI	1	5,70,420	5,70,420	2.76%
	Financial Institutions / Banks	-	-	-	-
	Insurance Companies	-	-	-	-
	NBFCs registered with RBI	2	55,030	55,030	0.27%
	Alternative Investment Funds	4	8,67,103	8.67,103	4.19%
	Foreign Portfolio Investor Category I	29	38,26,355	38,26,355	18.51%
	Foreign Portfolio Investor Category II	2	1,58,974	1,58,974	0.77%
	Foreign Venture Capital Investors	-	-	-	-
	Sub Total	**38**	**54,77,882**	**54,77,882**	**26.50%**
	General Public	19818	17,15,559	17,15,559	8.30%
	Resident Individuals holding nominal share capital more than 2 Lakhs	5	5,53,272	5,53,272	2.68%
	Key Managerial Personnel	2	3020	3020	0.01%
	Investor Education and Protection Fund (IEPF)	1	331	331	0.00%
	Bodies Corporate	161	4,89,581	4,89,581	2.37%
	Others including HUF, NRIs, Trusts, Foreign Nationals, Clearing Members, Directors relatives, ESOP & employees etc	1129	3,89,451	3,84,551	1.88%
	Sub Total	**21116**	**31,51,214**	**31,46,314**	**15.24%**
Non-Promoters shareholding (B)		**21154**	**86,29,096**	**86,24,196**	**41.74%**
Total Shareholding (A)+(B)		**21157**	**2,06,73,393**	**2,06,68,493**	**100 %**

h) The Distribution of Shareholding of the Company as at 31st March 2026 is as follows:

No of equity shares held	No of shareholders	% of total	No of Shares	% of total
1- 5,000	21,071	99.59	16,48,475	7.97
5,001-30,000	61	0.29	61,21,28	2.96
30,001-40,000	2	0.01	71,854	0.35
40,001-50,000	4	0.02	1,78,306	0.86
50,001-1,00,000	8	0.04	5,13,143	2.48
1,00,001-10,00,000	8	0.04	23,12,278	11.18
10,00,001 and above	3	0.01	1,53,37,209	74.19
Total	**21157**	**100**	**2,06,73,393**	**100**

i) Dematerialization of Shares and Liquidity

The equity shares of the Company are admitted in the following Depositories of the country under the International Securities Identification Number (ISIN) INE866R01028. This number must be quoted in each transaction involving the Company's dematerialised equity shares. The Company has entered into Agreements with both NSDL and CDSL to facilitate the shareholders to dematerialize their equity shares with any one of the Depositories.

Name of the Depository	Address
National Securities Depository Limited	3rd -7th Floor, Naman Chambers, Plot C32, G- Block, Bandra Kurla Complex, Bandra East, Mumbai - 400051
Central Depository Services (India) Limited	Marathon Futurex, A-Wing, 25th floor, NM Joshi Marg, Lower Parel, Mumbai - 400 013

The annual custodial / issuer charges to the respective Depository for the financial year 2025-26 have been paid as on date.

As at 31st March 2026, 2,06,68,493 shares representing 99.99% of the Company's total number of shares, have been dematerialized.

In view of the benefits embedded in holding of the securities in demat form, the shareholders holding the shares in physical forms are requested to demat their shares at the earliest.

j) Outstanding GDRs / ADRs / Warrants or any Convertible Instruments, conversion date and likely impact on Equity :

The Company has no outstanding ADR/GDR/Warrants or any convertible instruments as on 31st March 2026.

k) Address & E-mail id for investors Correspondence, queries and grievances:

Shri Vijayanand Sankar, Company Secretary and Compliance Officer

No.94, TVH Beliciaa Towers, Tower II, 5th Floor, MRC Nagar, Raja Annamalaipuram, Chennai – 600028

Phone: +91 44 4900 1919

e-mail:investors@matrimony.com

(or)

M/s. KFin Technologies Limited

Unit: Matrimony.com Limited

Selenium Tower B, Plot No 31 & 32, Financial District, Nanakramguda, Gachibowli,

Hyderabad – 500 032

Ph: 040-26711585

l) The details relating to commodity price risks and commodity hedging activities are not applicable to the Company.

m) The details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A) is not applicable as the Company did not raise any funds through the above route during the year.

n) The Company has obtained a certificate from a company secretary in practice that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority. The certificate is attached as Annexure.

o) The Company has not obtained any credit rating during the year

p) Other Information to Shareholders

(i) Reconciliation of Share Capital Audit

As required by Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018 a 'Reconciliation of Share Capital Audit' is done every quarter by a Practicing Company Secretary to reconcile the total admitted capital with National Stock Exchange of India Limited and BSE Limited and the total issued and paid up capital. The audit confirms that the total issued/paid up capital is in agreement with the aggregate total number of shares in physical form and the total number of dematerialized shares held with NSDL and CDSL.

(ii) Compliance Certificate

Compliance Certificate dated May 14, 2026 from our Statutory Auditors, M/s. B.S.R & Co LLP is given in Annexure B.

12. OTHER DISCLOSURES

a) There are no materially significant related party transactions made by the Company that may have potential conflict with the interests of the Company at large.

b) There are no instances of non-compliance by the Company except as provided in sub clause (k), and no penalties or strictures were imposed on the company by Stock Exchange or SEBI or any Statutory Authority, on any matter related to capital markets, during the last three years.

c) The Company has a Vigil Mechanism and Whistle Blower Policy, available at the Company's website and its weblink is https://img.matrimony.com/investor_doc_1318_98d5f71765.pdf

It is further affirmed that no personnel has been denied access to the Audit Committee.

d) (i) The Company has complied with the mandatory requirements under SEBI (LODR) Regulations, 2015.

ii) Adoption of non-mandatory requirements of the listing regulation is being reviewed by the Board of Directors from time to time. The Company has been a strong believer in good Corporate Governance and has been adopting the best practices. During the year under review, there is no audit qualification in your Company's standalone and consolidated financial statements. Your Company continues to adopt best practices to ensure a regime of financial statements with unmodified audit opinion.

e) The Material Subsidiary Policy is disclosed in the Company's website and its web link is https://img.matrimony.com/investor_doc_1325_e6474b238b.pdf

f) The Company has both Indian and overseas subsidiaries, which are not listed. Based on the said policy, none of the said subsidiaries qualify as a material subsidiary. The management of the unlisted subsidiaries periodically bring to the notice of the Board, a statement on significant transactions and arrangements if any, entered into by them. The minutes of the meetings of the Board of Directors of the unlisted subsidiaries are being placed before the Board of Directors of the Company.

g) The Company generally enters into contracts with wholly owned subsidiaries and associate company for a minimum period of three years. The Company generally does not enter into any contract with any other related parties other than the wholly owned subsidiaries & associate company. The Company as a good governance measure generally obtains prior approval of the Audit Committee for all related party transactions even for contracts with wholly owned subsidiaries. The Related Party Transaction Policy is disclosed in the Company's website and its weblink is: https://img.matrimony.com/investor_doc_1326_e5d0b4b5f3.pdf

h) Total fees for all services paid by the listed entity to the statutory auditor and to other network entities are given below.

B.S.R & Co LLP

Particulars	Amount (₹ Lakhs)
Audit fee	31.00
Limited review	9.00
Tax audit fee	1.00
Others (Statutory Certification fees & reimbursement of out of pocket expenses)	10.00
Total	**51.00**

i) Following are the disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

i). number of complaints filed during the financial year : 6

ii). number of complaints disposed of during the financial year : 6

iii). number of complaints pending as on end of the financial year: NIL

j) The Company has complied with the requirements of the Corporate Governance Report of sub-paras (2) to (10) of Schedule V of SEBI LODR.

k) The Board of Directors periodically reviews compliance reports pertaining to all laws applicable to the Company. No major non-compliance was reported during the year under review except the following

- The vacancy arising from the resignation of the previous Chief Financial Officer (CFO) on February 17, 2025, was filled on July 8, 2025, beyond the prescribed timeline of three months under 26A(2) of SEBI (LODR) Regulations, 2015.
- There was a delay in submission of disclosure under Regulation 30(3) and 30(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, with respect to orders received from GST authorities across various states, levying penalty, tax demand and interest under Section 74 of the Central Goods and Services Tax Act, 2017.
- There was a delay in intimation of allotment of ESOP/ESOS under regulation 30 read with clause 2 of part A schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

l) The Board is also satisfied that plans are in place for orderly succession for appointment of the Board of Directors and Senior Management.

m) A Code of Conduct has been laid out for all Members of the Board and Senior Management suitably incorporating the duties of Independent Directors as laid down in the Companies Act, 2013.

n) Senior Management Personnel discloses to the Board of Directors all material, financial and commercial transactions where they have personal interest that may have a potential conflict with the Company's interest, if any.

o) The Company has obtained shareholders' approval in the Annual General Meeting held on August 7, 2019 & August 9, 2024 for payment of commission upto 1% of net profits apart from the sitting fees payable to non-executive Directors within the limits specified under Companies Act, 2013.

p) The minimum information to be placed before the Board of Directors at their meeting, as specified in Part A of Schedule II of SEBI LODR has been adequately complied with.

q) The Company follows well well-defined and detailed risk management framework. The management also ensures that the Company is taking appropriate measures to achieve a prudent balance between risk and reward in both ongoing and new business activities.

r) Performance Evaluation of Directors and Criteria for Independent Directors:

The Nomination and Remuneration Committee (NRC) formulated criteria for evaluation of performance of Independent Directors and the Board of Directors in alignment with the Guidance Note on Board Evaluation issued by Securities and Exchange Board of India vide its circular dated 5th January 2017. During the year under review, the NRC carried out a separate exercise to evaluate the performance of individual Directors. Further, in accordance with Schedule IV to the Companies Act, 2013 and the Listing Regulations, performance evaluation of Independent Directors was done by the entire Board excluding the Director being evaluated. The manner in which the annual performance evaluation is done by the Board including the criteria for the same is discussed in detail in the Directors report.

s) The Company submits quarterly compliance report on Corporate Governance to the Stock Exchanges, in the prescribed format within 30 days from the close of the quarter duly signed by the Compliance Officer.

t) As required under Regulation 46(2) of SEBI LODR the following information have been duly disseminated in the Company's website and its weblink is https://www.matrimony.com/investors/investor-reports?search=corporate_governance&cat=Disclosures%20under%20Regulation%2046%20and%2062%20of%20SEBI%20(LODR)%20Regulations%202015

* Terms and conditions of appointment of Independent Directors
* Composition of various committees of Board of Directors
* Code of Conduct of Board of Directors and Senior Management Personnel
* Details of establishment of Vigil Mechanism/Whistle Blower Policy
* Policy on dealing with Related Party Transactions
* Policy for determining 'Material' Subsidiaries
* Policy on Corporate Social Responsibility
* Details of Familiarization Programmes imparted to Independent Directors

u) The Company has formulated a dividend distribution policy in compliance with regulation 43A of the SEBI LODR and the same is disclosed on the Company's website and its weblink is: u) https://img.matrimony.com/investor_doc_1324_e51c8b20e9.pdf

v) The various disclosures made in the Board's Report, may be considered as disclosures made under this report.

x) The Board has accepted the recommendations made by its Committees during the financial year 2025-26.

y) During the year, no agreements have been entered into by the shareholders, promoter, promoter group entities, related parties, directors, key managerial personnel, employees of the Company, or of its holding, subsidiary company, among themselves or with the Company or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the Company or impose any restriction or create any liability upon the Company.

z) There are no transactions in the nature of loans and advances to firms/companies in which Directors are interested.

13. CEO / CFO CERTIFICATION

The Chairman & Managing Director of the Company Shri Murugavel Janakiraman, along with Shri. Harigovind Krishnasamy Chief Financial Officer have certified compliance with the stipulations of Regulation 17(8) of the SEBI (LODR) in relation to the Annual Financial Statements for the year 2025-26.

14. CODE OF CONDUCT

Declaration signed by the Chairman & Managing Director of the Company under Regulation 17(5) read with Schedule V (D) of SEBI LODR is given in Annexure – A.

15. INFORMATION REGARDING UNCLAIMED SHARES

The Company has no unclaimed shares that are required to be transferred to Unclaimed Suspense Account. Accordingly, Regulation 39(4) read with Schedule VI of the SEBI LODR is not applicable to the Company.

ANNEXURE A

Declaration from the Chairman & Managing Director under Regulation 17(5) read with Schedule V(D) of SEBI LODR

As provided under Regulation 17(5) read with Schedule V(D) of SEBI LODR the Board Members and the Senior Management Personnel have affirmed compliance with the Company's Code of Conduct for the year ended 31st March 2026.

For Matrimony.Com Limited

Place: Chennai
Date: May 14, 2026

Murugavel Janakiraman
Chairman & Managing Director

ANNEXURE B

INDEPENDENT AUDITORS' CERTIFICATE ON COMPLIANCE WITH THE CORPORATE GOVERNANCE REQUIREMENTS UNDER SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

TO THE MEMBERS OF MATRMONY.COM LIMITED

1. This certificate is issued in accordance with the terms of our engagement letter dated May 08, 2023.

2. We have examined the compliance of conditions of Corporate Governance by Martimony.com Limited ("the Company"), for the year ended March 31, 2026, as stipulated in regulations 17 to 27, clauses (b) to (i) and (t) of regulation 46(2) and paragraphs C, D and E of Schedule V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time ("Listing Regulations") pursuant to the Listing Agreement of the Company with Stock Exchanges.

Management's Responsibility

3. The compliance of conditions of Corporate Governance as stipulated under the listing regulations is the responsibility of the Company's Management including the preparation and maintenance of all the relevant records and documents. This responsibility includes the design, implementation and maintenance of internal control and procedures to ensure the compliance with the conditions of Corporate Governance stipulated in the Listing Regulations.

Auditors' Responsibility

4. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

5. Pursuant to the requirements of the Listing Regulations, it is our responsibility to provide a reasonable assurance whether the Company has complied with the conditions of Corporate Governance as stipulated in Listing Regulations for the year ended March 31, 2026.

6. We conducted our examination of the above corporate governance compliance by the Company in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) and Guidance Note on Certification of Corporate Governance both issued by the Institute of the Chartered Accountants of India (the "ICAI"), in so far as applicable for the purpose of this certificate. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Basis of Qualified Opinion

8. During the year ended 31 March 2025, the Chief Financial Officer of the Company ceased to be in employment with the Company w.e.f. 17 February 2025. While Regulation 26A(2) of the SEBI LODR requires reporting entities to fill the vacancy within 3 months from the date of such vacancy, the vacancy was filled by the Company on 08 July 2025 i.e. after 4 months and 21 days from last working day of the previous Chief Financial Officer .

Qualified Opinion

9. Based on our examination as mentioned above and the information and explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph above, we are of the opinion that the Company has complied with the conditions of Corporate Governance as stipulated in the above-mentioned Listing Regulations.

10. We state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Restriction on use

11. The certificate is addressed and provided to the Members of the Company solely for the purpose of enabling the Company to comply with the requirement of the Listing Regulations and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For **B S R & Co LLP**
Chartered Accountants
Firm's Registration No: 101248W/W-100022

Sd/-
K Sudhakar
Partner
Membership No: 214150
UDIN: 26214150RMAGBV2044

Place: Chennai
Date: 14 May 2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,

The Members of

Matrimony.Com Limited

TVH Beliciaa Towers, Tower II, 5th Floor,

No.94, MRC Nagar, Raja Annamalaipuram, Chennai -600028

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of M/s. Matrimony.Com Limited having CIN : L63090TN2001PLC047432 and having registered office at TVH Beliciaa Towers, Tower II, 5th Floor, No.94, MRC Nagar, Raja Annamalaipuram, Chennai – 600028 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31stMarch, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sl. No.	Name of Director	DIN	Date of Appointment
1	Mr. Murugavel Janakiraman	00605009	05.09.2001
2	Mr. Ranganathan Chinnikrishnan	00550501	17.10.2014
3	Mrs. Deepa Murugavel	00725522	26.03.2006
4	Ms. Akila Krishnakumar	06629992	10.08.2018
5	Mr. Sivaramakrishnan Meenakshi Sundaram	02137377	11.03.2021
6	Mr. Rajesh Sawhney	01519511	08.01.2025

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For **V Suresh Associates**
Practising Company Secretaries

V Suresh
Senior Partner
FCS No. 2969
C. P. No. 6032
Peer Review Cert. No: 6366/2025
UDIN: F002969H000331924

Place: Chennai
Date: 14th May, 2026

Management Discussion & Analysis

The Management Discussion and Analysis includes statements regarding the Company's objectives, projections, estimates, and expectations. These may be considered forward-looking statements under applicable securities laws and regulations. Such statements involve risks and uncertainties that could cause actual results to differ materially. The Company assumes no obligation to update these forward-looking statements unless required by law. Readers should review this discussion alongside the Company's financial statements and accompanying notes in the Annual Report. This analysis is based on the Company's consolidated financial results.

GLOBAL ECONOMY OVERVIEW

The global economy expanded by 3.4% in 2025 and is projected to grow by 3.1% in 2026 and 3.2% in 2027, as per the IMF's April 2026 World Economic Outlook (WEO). The 2026 forecast is modestly lower than earlier baseline projections, largely reflecting the disruptions caused by the outbreak of war in the Middle East at the end of February 2026, including the disruptions to traffic through the Strait of Hormuz and damage to energy infrastructure facilities. These disruptions interrupted what had been a steady growth trajectory supported by continued momentum in technology-related investment, accommodative financial conditions, and a moderation in trade-policy tensions.

Notwithstanding the conflict-related shock, the global economy demonstrated resilience through 2025, with disinflation continuing across most economies and labour markets remaining broadly stable. The toll of the current shock is expected to be more pronounced for commodity-importing emerging market and developing economies with pre-existing macroeconomic vulnerabilities, while advanced economies are forecast to remain broadly on their pre-war growth path. Risks to the outlook are skewed to the downside and centre on the duration and intensity of the Middle East conflict, the path of energy prices, and the potential resurgence of global trade-policy frictions.

Projected world economic growth

3.4% **2025 (estimate)**

3.1% **2026 (projection)**

3.2% **2027 (projection)**

World Economic Growth – An Overview

	Estimate 2025	Projections 2026	Projections 2027
World output	3.4%	3.1%	3.2%
Advanced economies:	1.9%	1.8%	1.7%
United States	2.1%	2.3%	2.1%
Euro Area	1.4%	1.1%	1.2%
Japan	1.2%	0.7%	0.6%
United Kingdom	1.3%	0.8%	1.3%
Emerging markets and developing economies:	4.4%	3.9%	4.2%
Emerging and developing Asia	5.5%	4.9%	4.8%
China	5.0%	4.4%	4.0%
India*	7.6%	6.5%	6.5%
Middle East and Central Asia	3.6%	1.9%	4.6%

* For India, IMF data and forecasts are presented on a fiscal year basis (i.e., 2025 corresponds to FY 2025-26, 2026 to FY 2026-27, and 2027 to FY 2027-28). The IMF's estimate of 7.6% growth for India in 2025 is consistent with MoSPI's National Accounts data for FY 2025-26 under the new base year 2022-23 series.

(Source: IMF World Economic Outlook, April 2026 – "Global Economy in the Shadow of War"; S&P Global Market Intelligence)

OUTLOOK

The IMF's reference forecast assumes that the Middle East conflict will be relatively short-lived, with energy production and exports from the region normalising by mid-2026. On this basis, global growth is projected at 3.1% in 2026 and 3.2% in 2027, while world headline inflation is expected to rise from 4.1% in 2025 to 4.4% in 2026 before easing to 3.7% in 2027. Energy commodity prices are projected to rise by approximately 19% in 2026, with oil prices increasing by around 21% on the back of supply disruptions in the Middle East. Trade-policy assumptions reflect tariff measures in place at the end of March 2026, including a US effective statutory tariff rate of 13.5%.

The IMF complements the reference forecast with two scenarios that contemplate a more prolonged or expanding conflict. Under an adverse scenario, global growth would decline to 2.5% in 2026 with inflation rising to 5.4%. Under a severe scenario, with sustained dislocations in energy markets and a de-anchoring of inflation expectations, global growth would slow to around 2.0% in 2026 and 2027, bringing the global economy close to recessionary territory, with inflation near 6%. Within emerging markets, the outlook remains relatively favourable for India and select South and Southeast Asian economies, supported by domestic demand, manufacturing diversification, demographic dividends, and digital-led productivity gains. Looking beyond the immediate shock, the medium-term outlook will be shaped by the diffusion of artificial intelligence and the pace of investment in resilient and renewable energy infrastructure.

(Source: IMF World Economic Outlook, April 2026; World Bank Global Economic Prospects, January 2026)

INDIAN ECONOMY OVERVIEW

India retained its position as the fastest-growing major economy during FY 2025-26. As per the Ministry of Statistics and Programme Implementation (MoSPI), India's real GDP is estimated to have grown by 7.6% in FY 2025-26, with nominal GDP recording growth of 8.6% as per the Second Advance Estimates, FY 2025-26. This sustains a multi-year trend of resilient performance, with real GDP growth of 7.2% in FY 2023-24 and 7.1% in FY 2024-25. Growth was underpinned by robust momentum across quarters, with the second and third quarters of FY 2025-26 recording real GDP growth of 8.4% and 7.8% respectively.

On the demand side, private final consumption expenditure grew at a healthy pace, supported by a recovery in rural incomes, moderating food inflation, and continued strength in urban services consumption. Gross fixed capital formation continued to expand, aided by sustained Government emphasis on infrastructure investment and a revival in private-sector capex across manufacturing, data centres, and renewable energy.

On the supply side, manufacturing emerged as the major driver of the resilient performance of the economy, recording double-digit growth in FY 2025-26 — its third such instance in recent years following the rebasing exercise. The secondary and tertiary sectors registered growth in excess of 9.0% during the year, with services activity supported by financial services, real estate, and professional services. Headline retail inflation moderated through the year, enabling the Reserve Bank of India to shift to a more accommodative stance towards the latter part of FY 2025-26.

(Source: MoSPI – National Accounts Statistics (Base Year: 2022-23); Ministry of Finance – Economic Survey 2025-26; Reserve Bank of India)

OUTLOOK

India's medium-term growth outlook remains among the strongest globally. According to the IMF's April 2026 World Economic Outlook, India is projected to grow at 6.5% in FY 2026-27 and 6.5% in FY 2027-28, significantly outpacing global and regional counterparts. The Economic Survey 2025-26 has projected real GDP growth in the range of 6.8% to 7.2% for FY 2026-27. The Union Budget 2026-27 has continued to prioritise capital expenditure, innovation, and digital infrastructure, while providing targeted relief to the middle class to support consumption. Structural tailwinds — including a young demographic, rising digital adoption, formalisation of the economy, and a growing middle class — reinforce India's position as a key engine of global growth over the coming decade.

(Source: IMF World Economic Outlook, April 2026; PRS Legislative Research – Economic Survey 2025-26 Summary; World Bank Global Economic Prospects, January 2026; Union Budget 2026-27)

DIGITAL INDIA

An Overview

India's transformation into a digital-first economy has been one of the most consequential stories of the past decade. What was once a nascent digital landscape has matured into a globally benchmarked ecosystem that underpins public services, financial inclusion, entrepreneurship, and everyday consumption. The combination of affordable connectivity, population-scale digital public infrastructure, and a policy environment supportive of innovation continues to expand access and efficiency across the country.

Launched in 2015, the Government's Digital India campaign has evolved into Digital India 2.0, with a continued focus on broadband connectivity, digital public goods, and citizen-centric e-governance. Initiatives such as BharatNet, Make in India, Startup India, and the Production Linked Incentive (PLI) schemes have reinforced India's standing as a hub for technology services, electronics manufacturing, and digital innovation. According to the MeitY-ICRIER report "Estimating Digital Economy in India", the digital economy contributed 11.74% of GDP in 2022-23 and is estimated to have reached approximately 13.42% in 2024-25, with projections suggesting it could reach nearly one-fifth of GDP by 2029-30.

The Union Budget 2026-27 has reaffirmed the Government's commitment to the sector, with continued allocations for the IndiaAI Mission, digital public infrastructure, Global Capability Centres (GCCs) in Tier-II and Tier-III cities, and a sustained push for AI-led transformation across education, healthcare, and agriculture. The IndiaAI Mission, backed by compute infrastructure, data sets, and innovation centres, is catalysing a new generation of Indian AI applications.

Deciphering India Stack

The India Stack — comprising Aadhaar for digital identity, UPI for real-time payments, e-KYC for paperless verification, DigiLocker for secure document storage, and the eSign framework — continues to anchor India's digital public infrastructure. It has transformed payments, government service delivery, credit access, and the onboarding economics of digital businesses. UPI has emerged as the dominant retail payments rail globally by transaction volume.

75+ bn
Total digital identity verifications

₹ 29.5+ tn
Monthly UPI transaction value

22.6+ bn
Monthly UPI transaction volume

16+
Operational Account Aggregators

India Stack has served as the backbone of India's digital economy, enabling paperless documentation with digital signatures and online submission of documents, thereby simplifying government services and business interactions. As digital inclusion deepens and new innovations such as the Unified Lending Interface (ULI) and the Open Network for Digital Commerce (ONDC) scale, India Stack continues to reshape India's economy.

(Source: MeitY-ICRIER – Estimating Digital Economy in India; National Payments Corporation of India (NPCI) – UPI Product Statistics; India Brand Equity Foundation (IBEF); Protean eGov Technologies; India Stack)

Rising Internet Penetration

India's internet usage has continued its rapid ascent, reinforcing the nation's position as the world's second-largest internet market. As per TRAI's Indian Telecom Services Performance Indicators Report, India's total internet subscriber base crossed 1,028 million as at December 2025, up from 969 million in March 2025. Internet penetration approached 70% of the country's population. Rural users now constitute over 55% of active internet users, reflecting deepening digital inclusion beyond metros and Tier-I cities.

According to the Internet and Mobile Association of India (IAMAI) and Kantar 'Internet in India Report 2025', India's active internet user base reached approximately 958 million in 2025, with continued growth driven by adoption of Indic-language content, short-form video, and digital commerce. (Note: TRAI tracks total internet subscriptions while IAMAI/Kantar measures active internet users; the two methodologies are not directly comparable.) Average monthly data consumption per user has risen to approximately 25–27 GB in 2025, and is estimated to grow to 75 GB per month by 2030, according to Ericsson's Mobility Report.

Embracing the 5G revolution – A paradigm shift in technology

India's 5G rollout has emerged as one of the fastest globally since its launch in October 2022. By the end of 2025, 5G subscriptions in India crossed 330 million, accounting for nearly one-third of the total mobile subscriber base. 5G coverage has been extended

to substantially all districts, and telecom operators have continued to invest in network densification, fixed wireless access (FWA), and stand-alone 5G architectures to unlock enterprise use cases.

With its key attributes — low latency, enhanced bandwidth, and support for massive machine-type communications — 5G is driving business innovation and accelerating digital transformation. Its cloud-native, service-based architecture enhances the adoption of emerging technologies such as AI, IoT, and robotics, unlocking new opportunities for growth and efficiency across industries. Preparatory work for 6G, including the Bharat 6G Vision, has also commenced, positioning India to play an active role in shaping next-generation global standards.

(Source: TRAI – Indian Telecom Services Performance Indicators Report; Ericsson Mobility Report, November 2025; IAMAI-KANTAR Internet in India Report 2025; Statista – India Digital Market Outlook)

Start-up Ecosystem in India

India's startup ecosystem remains the world's third-largest, behind only the United States and China, with over 160,000 DPIIT-recognised startups as of the end of 2025. Beyond the major metros of Bengaluru, Hyderabad, Mumbai, Delhi-NCR, Chennai, and Pune, the ecosystem has witnessed growing participation from Tier-II and Tier-III cities, which now account for nearly half of new DPIIT-recognised startups. Indian start-ups continue to achieve a post-Series B funding conversion rate among the highest globally, underscoring the maturity of the country's scaled-up ecosystem.

The Government continues to play a pivotal role through initiatives such as Startup India, the Startup India Seed Fund Scheme (SISFS), the Credit Guarantee Scheme for Startups (CGSS), the Fund of Funds for Startups (FFS), and the Atal Innovation Mission (AIM). The BHASKAR centralised startup portal, launched in September 2024, has further streamlined collaboration across the ecosystem. The Union Budget 2026-27 has proposed enhanced support for deep-tech startups, including a dedicated Deep Tech Fund of Funds.

Role of the government in boosting start-ups

Over the past decade, the Startup India initiative has catalysed an entrepreneurial culture across the country, with a new startup emerging every hour. Direct employment generated by DPIIT-recognised startups has crossed 1.7 million, spanning diverse sectors including fintech, enterprise SaaS, deep tech, climate tech, consumer internet, healthtech, and AI.

Generative AI (GenAI) has emerged as a defining theme, with over 240 Indian GenAI startups having collectively raised in excess of US$ 1.5 billion since 2019. AI is being deployed across both customer-facing products and internal operations, with over two-thirds of Indian tech startups leveraging AI to enhance product capabilities and improve internal efficiencies. India now ranks among the top three countries globally in terms of AI talent availability, supported by strong output from the IITs, IIITs, and emerging AI Centres of Excellence.

Funding of India Startups

Indian tech startups raised approximately US$ 10.5 billion across equity funding rounds in calendar year 2025, per Tracxn's India Tech Annual Funding Report, ranking India as the world's third most-funded startup ecosystem. This reflects a more disciplined capital environment after the 2022 funding peak, with a clear shift in investor preference towards profitable, defensible business models. Several new unicorns emerged during the year across AI, fintech, deep tech, and consumer internet, taking India's total unicorn count past 120.

Funding flows in 2025 were driven by continued interest in AI and GenAI, healthtech, climate and clean energy, fintech, cybersecurity, and e-commerce and retail tech. A marked trend has been the growing allocation of capital towards deep-tech and AI-first businesses. Sustainability and climate-aligned innovation are expected to remain dominant themes through 2026.

(Source: NASSCOM – Indian Tech Startup Landscape Report; Tracxn – India Tech Annual Funding Report 2025; Startup India – DPIIT; Inc42 – Indian Startup Funding Report)

Surge in social media users

The internet and social media continue to serve as the connective tissue of the modern information age. According to DataReportal's Digital 2026 Global Overview Report, there are over 5.6 billion social media user identities globally, equivalent to ~65-70% of the world's population. The continued increase in time spent on social media platforms is expected to drive demand for online matchmaking, dating, and community platforms, as users become more comfortable initiating and building relationships in digital environments.

Asia continues to lead as the region with the largest online population, accounting for over half of global internet users. In India, the internet user base is projected to grow consistently, adding approximately 250 million new users between 2025 and 2030. By 2030, India is expected to host over 1.2 billion internet users, reinforcing its position as one of the world's largest and most attractive digital consumer markets.

(Source: DataReportal – Digital 2026 Global Overview Report; DataReportal – Digital 2026: India)

INDIAN MATRIMONY MARKET

Large youth demographic

India's population was estimated at approximately 1.46 billion in January 2026, maintaining its position as the world's most populous country. The male and female population stood at approximately 51.6% and 48.4% respectively. With a median age of around 29 years, India continues to have one of the largest and youngest populations in the world.

A significant share of India's population falls within the 15–34 age cohort, which represents the core demographic for the matrimony market. The growth of the online matchmaking market continues to be fuelled by this demographic advantage, coupled with rising digital adoption, increasing disposable incomes, urbanisation, and the gradual evolution of attitudes towards partner discovery and marriage.

(Source: Countrymeters – India Population; UN DESA – World Population Prospects 2024)

Online Matrimony Market in India

The Indian wedding industry remains one of the largest consumption categories in the country, estimated to be worth in excess of US$ 140 billion, making it the second-largest retail segment after food and groceries. This growth is driven by rising consumer spending, a booming luxury and premium segment, a robust destination wedding market, and the continued entry of large cohorts into marriageable age over the remainder of the decade.

According to the Confederation of All India Traders (CAIT), India remains the world's second-largest wedding market after the United States. The 2025 wedding season witnessed an estimated 46 lakh (4.6 million) weddings between November 1 and December 14, 2025, generating business of approximately ₹ 6.5 lakh crore (₹ 6.5 trillion). The sustained growth reflects both volume expansion and higher per-wedding spends across categories such as venues, jewelry, apparel, catering, photography, and digital services.

The wedding services market globally is projected to continue its growth trajectory, with research reports forecasting expansion at a compound annual growth rate of approximately 7% through 2030. India is expected to be a disproportionately large contributor to this growth, given its scale, demographic profile, and rising per-wedding expenditure.

Online meeting – A key driver of social change

While arranged marriages continue to be prevalent in India, the pathway to marriage has evolved meaningfully with the growth of online matrimony services. Young Indians are increasingly turning to digital matchmaking platforms to find life partners, with a notable rise in users from Tier-II and Tier-III cities. Deeper internet penetration, wider smartphone adoption, higher spending power, evolving consumption habits, and the mainstreaming of digital payments continue to drive growth of the online matrimony industry.

Industry surveys indicate that roughly one-third of couples now meet through digital platforms, with a meaningful share specifically via matrimonial and dating sites. Online matchmaking has also catalysed broader social change, reshaping how individuals and families approach the partner discovery process. Post-pandemic, Indians across age groups have become more comfortable initiating conversations online and sustaining relationships digitally alongside traditional offline pathways such as family introductions, workplace, and social gatherings. This blended landscape underscores the continued relevance of trusted, large-scale online matchmaking platforms with deep community and regional coverage.

The growing influence of artificial intelligence — in the form of smarter matching algorithms, personalised recommendations, and trust-and-safety features such as photo authentication and fraud detection — is emerging as a key differentiator in the category. Online matchmaking platforms with scale, brand trust, and deep community and regional coverage are best positioned to benefit from these structural tailwinds.

(Source: CAIT – Wedding Season 2025 Press Release; Business Standard – Wedding Industry Coverage; WedMeGood; Wright Research; IMARC Group – India Wedding Services Market)

COMPANY OVERVIEW

Strengths & Opportunities

Robust brand recognition and market positioning: Matrimony.com is a leading online matchmaking service, offering online and mobile-based matchmaking and marriage services in India and globally. With strong brand recognition, its flagship platform, BharatMatrimony, is among the most trusted and recognised names in the industry.

The Company offers a wide range of matchmaking services, both online and offline, tailored to meet the distinct preferences of Indian-origin consumers, including regional, community-based, and exclusive elite matchmaking services.

The Company provides a variety of online and offline matchmaking solutions, including BharatMatrimony, CommunityMatrimony, EliteMatrimony, and AssistedMatrimony, enabling users to connect with potential life partners. During FY 2025-26, the Company also opened an exclusive Elite Matrimony Experience Center in Hyderabad, complementing its retail presence of over 120 outlets across India catering to users who prefer a personalised, traditional matchmaking approach.

Matrimony.com offers paid subscription plans for its online matchmaking services in India and internationally, enabling users to connect with other members, safeguard their privacy, and enhance their profiles. In FY 2025-26, though the platform recorded over 9.63 lakhs paid subscriptions which is marginal lower compared to 9.95 lakhs as on March 31, 2025, there has been an increase of 11.91% over the previous year in Average Transaction Value which was at ₹ 5,032.

Micro-market strategy: Matrimony.com's micro-market strategy helps it differentiate itself from other matchmaking services in India, catering to 17 regional portals, over 300 community websites, and serving the NRI community across the globe. It allows the Company to offer a variety of products and services to meet the evolving needs of people. The micro-market strategy offers a range of customised products and services to meet the needs of specific groups of people, based on a person's religious, linguistic, and community preferences.

One-stop shop: With a forward integration strategy of offering marriage services across the value chain to enhance its online matchmaking platform, WeddingBazaar, serves as a comprehensive marketplace for wedding-related services such as makeup, photography, mehendi, wedding planning, catering, and decorations. Through Mandap.com, its wedding venue booking service platform, the Company simplifies wedding venue bookings, offering a selection of mandaps, banquet halls, and convention centres. During FY 2025-26, the Company launched WeddingGiftBox, which has shown encouraging early traction.

Entering adjacent segments to capture new customers: The Company has also forayed into adjacent segments to tap potential customers. MeraLuv.com is an exclusive dating app for Indian Americans, while Luv.com addresses next generation (Next-Gen) serious relationships. Focusing on the theme of 'love' before marriage, these platforms bring about key differentiators in the market while addressing the growing market potential. ManyJobs, the Company's jobs platform, has also gained meaningful momentum during the year, reaching one million registered job seekers and over 10,000 recruiters.

Business Leadership and AI capabilities: During the year, the Company strengthened its business leadership team with new appointments, including a Tech Head for new initiatives, and dedicated leadership for Assisted services, Elite, Manyjobs, Mandap, and WeddingGiftBox. The Company also made significant progress on AI-led initiatives across product, customer experience, and operations, laying the foundation for an AI-first organisation in the years ahead.

FINANCIAL PERFORMANCE

An overview of the consolidated financial results of the Company

Particulars	FY 2025-26 (₹ lakhs)	% to Total Income	FY 2024-25 (₹ lakhs)	% to Total Income	Growth %
Revenue from operations	45,999	99.80%	45,584	98.81%	0.91%
Other income	92	0.20%	549	1.19%	(83.24%)
Total income	**46,091**	**100.00%**	**46,133**	**100.00%**	**(0.09%)**
Expenses					
Employee benefit expenses	15,234	33.05%	14,156	30.69%	7.62%
Advertising and business promotion expenses	18,421	39.96%	18,842	40.84%	(2.23%)
Other expenses	7,187	15.59%	6,759	14.65%	6.23%
Total expenses	**40,842**	**88.61%**	**39,757**	**86.18%**	**2.73%**
Earnings before interest, tax, depreciation, and amortization (EBITDA)	**5,249**	**11.39%**	**6,376**	**13.82%**	**(17.68%)**
Depreciation & amortization	2,699	5.86%	2,926	6.34%	(7.76%)
Finance cost	465	1.01%	480	1.04%	(3.13%)
Finance income	(2,278)	(4.94%)	(2,824)	(6.12%)	19.33%
Profit before tax & share of profit / (loss) from associate	**4,363**	**9.46%**	**5,794**	**12.56%**	**(24.68%)**
Share of profit / (loss) from associate, net of taxes	**(33)**	**(0.07%)**	**(12)**	**(0.03%)**	**(175%)**
Profit Before Tax (PBT)	**4,330**	**9.39%**	**5,782**	**12.53%**	**(25.11%)**
Tax expense	913	1.98%	1,254	2.72%	(27.19%)
Profit after tax (PAT)	**3,417**	**7.41%**	**4,528**	**9.82%**	**(24.53%)**

Revenue: Overall revenue increased marginally for the year. The revenue distribution is across two segments, Matchmaking and Marriage services & others. The segment-wise performance is given in the table later in the discussion. Matchmaking comprises 99.07% of revenues and increased by 1.28% in FY26 as compared to a decrease of 4.74% in FY25. The matchmaking billings grew by 8.3% in FY26 as compared to a decrease of 4.74% in FY25. The key drivers for this business are the number of paid profiles and Average Transaction Value (ATV). Paid profiles are at 9.63 lakhs, a decrease of 3.27% over the previous year, while ATV is at ₹ 5,032, an increase of 11.91% over the previous year. The Company typically has subscription packages ranging from 3 months, 6 months and 1 year, and the subscription billings are recognised as revenue over the subscription period.

Other income: Other income decreased by ₹ 457 lakhs in FY26 over FY25, largely on account of lower gain from pre-closure of leases compared to the previous year and liabilities not required to pay written back which was reversed in the previous year.

Expenses:

- **Employee benefit expenses:** Employee benefit expenses have increased by ₹ 1,078 lakhs (7.62%) mainly due to higher headcount and annual compensation revisions. Total headcount stood at 2,571 as of March 31, 2026.
- **Advertising and Promotion Expenses:** Current year marketing expenses are marginally lower than the previous year by 2.23%, with disciplined spends to support brand visibility despite growth in newly launched initiatives.
- **Other expenses:** Other expenses mainly comprise IT, infrastructure & facility management cost, collection charges, legal & professional charges and other administrative expenses. These have increased by ₹ 428 lakhs (6.34%) compared to the previous year, largely on account of higher technology, professional consulting and infrastructure costs to support new initiatives. As a percentage of total income, other expenses stood at 15.59% in FY26, broadly in line with the previous year (14.65% in FY25).

- **EBITDA margins:** EBITDA margin is at 11.39% in FY26 as compared to 13.82% in FY25, indicating a decrease of 2.43 percentage points. The decline was largely driven by higher employee costs and continued investments in new growth initiatives. Implementation of longer duration revenue plans resulted into a lower growth in revenue compared to billing growth which also contributed to lower EBITDA margin.

- **Finance income:** Finance income consists mainly of income from investments of surplus funds in fixed deposits (FDs), mutual funds and tax-free bonds. Finance income decreased to ₹ 2,278 lakhs in FY26 from ₹ 2,824 lakhs in FY25, primarily reflecting a lower investment corpus, lower treasury yield driven by repo rate cuts by RBI and the absence of one-off items recorded in the previous year.

- **Finance cost:** Finance cost mainly consists of notional interest on lease liabilities charged to the Profit and Loss account as per Ind AS 116. The cost is broadly in line with the previous year.

- **Effective Tax Rate:** The effective tax rate is at 21.09% in FY26 as compared to 21.69% in FY25.

- **Profitability:** PAT margin in FY26 is at 7.41% as compared to 9.82% in FY25, indicating a decrease of 2.40 percentage points, broadly tracking the EBITDA-margin movement and reflecting the Company's continued investments in newer growth initiatives.

SEGMENT PERFORMANCE

The following tables depict an overview of the segment performance of the Group:

Particulars	FY 2025-26 (₹ lakhs)	FY 2024-25 (₹ lakhs)	Growth %
Revenue:			
Matchmaking	45,570	44,996	1.28%
Marriage services & others	429	588	(27.02%)
Total Revenue	**45,999**	**45,584**	**0.91%**
EBITDA:			
Matchmaking	8,650	9,217	(6.15%)
Marriage services & others	(1,502)	(1,451)	(3.51%)
Total EBITDA	**7,148**	**7,765**	**(7.95%)**
Key Ratios:			
EBITDA Margin %	18.98%	13.82%	5.16%
Net Profit Margin %	7.41%	9.82%	(2.41%)
Return on Net Worth %	14.91%	16.83%	(1.92%)

Note: The reduction in the percentage of return on net worth is due to a reduction in the profitability for the year 2025-26

CASH FLOWS

The Company spent ₹ 1,087 lakhs as capital expenditure during the year. Consequently, the Company generated a free cash flow of ₹ 6,455 lakhs during the year, taking the cash position (including cash and cash equivalents and investments) as of March 31, 2026 to ₹ 30,785 lakhs. The EBITDA to operating cash flow conversion has been strong at 1.44 times and EBITDA to free cash flow is at 1.23 times.

HEADCOUNT

The total number of employees (excluding subsidiaries and associates) as on March 31, 2026 is 2,571, as compared to 2,754 as on March 31, 2025.

STRATEGY AND OUTLOOK

The Company's key strategic focus areas for FY 2026-27 are as follows:

- Drive high growth in personalised matchmaking services, building on the strong momentum demonstrated during FY 2025-26.
- Transform into an AI-first organisation, leveraging AI for greater operational efficiency, enhanced customer experience, and faster speed of delivery. AI-led automation is expected to optimise the workforce required across both service and sales functions.
- Set up additional Elite Matrimony Experience Centres, building on the success seen in initial markets.
- Scale WeddingGiftBox by achieving the desired success rate for partners in South India, followed by a phased roll-out across India.
- Establish Mandap and ManyJobs as successful propositions in Tamil Nadu before scaling to additional States.
- Continue to leverage the momentum in newly launched offerings — including MeraLuv.com, Luv.com, WedAsssist, and AstroChat — to capture adjacent consumer opportunities.

Backed by its market leadership in online matchmaking, a differentiated micro-market strategy, healthy cash position, AI first approach and a strengthened leadership team, the Company is well-positioned to navigate the evolving consumer landscape and deliver sustained value to all stakeholders in FY 2026-27 and beyond.

RISK MANAGEMENT

Effective risk management is a cornerstone of strong corporate governance. Internal controls serve as structured processes designed to identify, mitigate, and manage potential risks. By proactively assessing risks that could significantly impact long-term sustainability, the Company develops targeted action plans for mitigation. Each mitigation plan is assigned to specific owners, set against defined timelines, and regularly monitored and reviewed to ensure progress.

The Company's comprehensive risk management framework enables the systematic identification, evaluation, and control of risks associated with its business and operations. Oversight of risk management falls under the Company's Risk Management and ESG Committee, which is responsible for identifying and mitigating risks. This committee reports to the Board of Directors, which sits at the top of the corporate governance structure.

Some of the key risks and their corresponding mitigation measures during the year under review are as follows:

- **Business & Market Risk:**

  Changes in consumer preferences — particularly among younger, digitally-native users — and evolving attitudes toward arranged matrimony may impact subscription growth. Additionally, regulations affecting digital platforms could influence the Company's profitability and expansion.

  Mitigation Strategy:

  The Company continues to differentiate through retail expansion, integration of vernacular languages, and a strong focus on personalised services. Adjacent offerings — including MeraLuv.com for Indian Americans, Luv.com for Next-Gen serious relationships, and allied platforms such as Mandap.com, WeddingBazaar, AstroChat, WedAssist, and ManyJobs — broaden the Company's reach. The Company also actively engages in relevant forums to represent its interests on new regulations and adapts business models to mitigate impact on revenues and profits.

- **Data Protection & Privacy Risk:**

  The operationalisation of the Digital Personal Data Protection (DPDP) Act imposes substantive obligations on entities handling personal data. Given the sensitive nature of matrimonial information — including community, religion, income, and photographs — any non-compliance could result in regulatory action, financial penalties, and reputational damage.

  Mitigation Strategy:

  The Company has undertaken a comprehensive DPDP readiness programme encompassing consent management, privacy notices, vendor data processing agreements, grievance redressal mechanisms, data retention policies, and appointment of a Data Protection Officer. Product workflows are being re-engineered to embed 'privacy by design', and the Company continues to monitor implementation rules and engage industry forums on sectoral clarifications.

- **Cybersecurity Risk:**

  Technology failures, IT system breakdowns, cybersecurity breaches, and threats such as phishing and social engineering attacks could disrupt the Company's operations and harm its reputation. The growing incidence of AI-generated fake profiles and synthetic content also poses new risks to member trust.

  Mitigation Strategy:

  The Company conducts periodic vulnerability assessments and audits through its internal audit framework to identify and proactively address potential risks. Multi-factor authentication, ID and photo verification, AI-driven fraud detection, and round-the-clock security monitoring are in place. Employees undergo regular security awareness training to safeguard the Company's systems and member data.

- **Competition Risk:**

  Competition from global dating apps, free and freemium regional players, and vertical-specific platforms can significantly affect the Company's market position, pricing, and margins.

  Mitigation Strategy:

  The Company sustains its market leadership through continuous product innovation, a portfolio of 300+ community portals and 17 regional platforms, a network of 120+ retail outlets, and deep brand recognition across BharatMatrimony and allied brands.

- **Platform & Regulatory Dependence Risk:**

  A significant share of user acquisition and transactions flows through third-party ecosystems including app stores, search engines, and digital advertising platforms. Changes in their policies, algorithms, or commission structures could materially affect unit economics.

  Mitigation Strategy:

  The Company has diversified acquisition channels across search, social, referrals, and retail, reducing single-platform dependency. Business models have been adapted in response to app-store billing requirements, and the Company actively participates in industry advocacy forums on ongoing regulatory consultations.

- **Talent & Human Capital Risk:**

  Retention of engineering, product, data science, and sales talent in a competitive market is critical to sustaining innovation and execution across the Company's workforce of over 2,825+ employees and 120+ retail outlets.

  Mitigation Strategy:

  Competitive compensation, ESOP programmes, structured learning and development initiatives, and a values-led culture support employee retention. Workforce planning, succession frameworks, and leadership development programmes ensure continuity in key roles.

Business Responsibility and Sustainability Report

(BRSR) for the year 2025-26

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1	Corporate Identity Number (CIN) of the Listed Entity	L63090TN2001PLC047432
2	Name of the Listed Entity	Matrimony.com Limited (hereinafter referred to as "Matrimony", "Matrimony.com", "the Company")
3	Year of incorporation	2001
4	Registered office address	No.94, TVH Beliciaa Towers, Tower II, 5th Floor, MRC Nagar, Raja Annamalaipuram, Chennai – 600028
5	Corporate address	No.94, TVH Beliciaa Towers, Tower II, 5th Floor, MRC Nagar, Raja Annamalaipuram, Chennai – 600028
6	E-mail	investors@matrimony.com
7	Telephone	044-49001919
8	Website	www.matrimony.com
9	Financial year for which reporting is being done	2025-26
10	Name of the Stock Exchange(s) where shares are listed	Equity shares are listed on BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	₹ 1,033.67 Lakhs
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Vijayanand Sankar Email: compliance@matrimony.com Phone: 044 - 4900 1919
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made in this report are on a standalone basis and pertain only to Matrimony.com Limited.
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

II. PRODUCT\SERVICES

16. Details of business activities (accounting for 90% of the turnover)

S #	Description of main activity	Description of business activity	% Of turnover of the entity
1	Information and Communication	Data processing, hosting and related activities; web portal	100%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover)

S #	Product/Services				NIC code	% Of turnover contributed
1	Matchmaking services	**Group**	**Class**	**Sub class**	**Description**	99.05%
		631	6312	63121	Matchmaking and allied services through operation of websites and extensive data bases	
2	Marriage services and related sale of products	**Group**	**Class**	**Sub class**	**Description**	0.95%
		631	6312	63121	Matchmaking and allied services through operation of websites and extensive data bases	

III. OPERATIONS

18. Number of locations where plants and/or operations/offices of the entity are situated

S #	Location	Number of offices	Total
1	India	136*	136

* Includes Head office, 12 Branch offices, 123 Retail outlets.

19. Markets served by the entity

A. Number of Locations

Location	Number of offices
India	11 (Andhra Pradesh, Gujarat, Karnataka, Kerala, Maharashtra, Orissa, Delhi, Tamil Nadu, Telangana, West Bengal and Pondicherry)

Note: The Company serves markets in India and operates through subsidiaries in USA, Dubai & Bangladesh catering to the needs of NRI's/Bangladeshi customers.

B. What is the contribution of exports as a percentage of the total turnover of the entity?

Particulars	Amount (₹ In Lakhs)	% of Exports
Domestic	39842	88.21%
Exports	5323	11.79%
Total	**45,165**	**100%**

The turnover information above is based on the location of the customers. The turnover reported above does not include Finance and Other Income.

C. A brief on types of customers

The Company offers online matchmaking services on internet and mobile platforms. The Company delivers matchmaking services to users in India and the Indian diaspora through websites, mobile sites and mobile apps complemented by a wide on-the-ground network in India through marquee brands such as BharatMatrimony, CommunityMatrimony and EliteMatrimony. Revenue comprises of membership subscription, service fees for personalized services and sales from online advertising packages. As of 31 March 2026, paid profiles of the Company stood at 9.63 lakhs compared to 9.95 lakhs in 31 March 2025. Being a leader in this segment, the company commands a significant market share with a consortium of over 300 community matrimony services.

The Company has expanded into wedding services such as Mandap; Wedding Bazaar, a listing website for matrimony-related directory services including listings for wedding related services such as wedding planners, venues, cards and caterers. With the above, marriage services has over 1,13,000 vendors in 40+ cities.

Additionally, the Company has also forayed into adjacent segments to tap potential customers. The Company continues to expand MeraLuv.com, an exclusive dating app for Indian Americans, and Luv.com, an App that addresses next generation (Next-Gen) serious relationships. Focusing on the theme of 'love' before marriage, the App brings about key differentiators in the market, besides addressing the growing market potential. Building on this foundation, the Company has introduced new business ventures, including WeddingGiftBox, Mandap, WedAssist, and AstroChat, to broaden its presence across the wedding and matrimony ecosystem.

IV. EMPLOYEE

20. Details at the end of the year

A. Employees and workers (including differently abled)

S#	Particulars	Total (a)	Male		Female		Others	
			No. (b)	% (b / a)	No. (c)	% (c / a)	No. (h)	% (h / a)
			EMPLOYEES					
1	Permanent (A)	2,571	1,163	45%	1,408	55%	-	-
2	Other than permanent (B)	302	126	42%	176	58%	-	-
3	**Total employees (A + B)**	**2,873**	**1,289**	**45%**	**1,584**	**55%**	**-**	**-**

Note:

- The Company does not have any 'workers' as defined in the guidance note on BRSR.

B. Differently abled employees and workers

S#	Particulars	Total (a)	Male		Female		Others	
			No. (b)	% (b / a)	No. (c)	% (c / a)	No. (h)	% (h / a)
			DIFFERENTLY ABLED EMPLOYEES					
1	Permanent (A)	10	6	60%	4	40%		-
2	Other than permanent (B)	1	1	100%	-	0	-	-
3	**Total differently abled employees (A + B)**	**11**	**7**	**64%**	**4**	**36%**	**-**	**-**

Note: The Company does not have any 'workers' as defined in the guidance note on BRSR

21. Participation/Inclusion/Representation of women.

S#	Particulars	Total (a)	No. and % of females	
			No. (b)	% (b / a)
1	Board of directors (*)	6	2	33.33%
2	Key Management Personnel (#)	3	-	-

(*) Mr. Murugavel Janakiraman, Mr. S.M Sundaram, Mrs. Deepa Murugavel, Mrs. Akila Krishnakumar, Mr. Rajesh Sawhney, Mr. C K Ranganathan

(#) Mr. Murugavel Janakiraman, Mr. Harigovind Krishnasamy (from 08 Jul 2025), Mr. Vijayanand Sankar.

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

S #	Particulars	Turnover rate in FY 2025-26				Turnover rate in FY 2024-25				Turnover rate in FY 2023-24			
		Male	Female	Others	Total	Male	Female	Others	Total	Male	Female	Others	Total
1	Permanent employees	100%	91%	-	96%	91%	96%	-	94%	111%	119%	100%	115%

Note:

1. The High turnover rate in employees is due to high attrition levels in our call center operations and related entry level positions, which is common in the industry of our similar operations. These categories of employees constitute 96% of our workforce.

2. The Turnover rate is 28% for the year FY26 after excluding the employee exits in above categories of employees as mentioned in note 1.

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

23. Names of holding / subsidiary / associate companies / joint ventures.

S #	Name of the holding / subsidiary/ associate companies/joint ventures (A)	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% Of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Sys India Private Limited	Subsidiary	100.00%	Yes
2	Consim Info USA Inc, USA	Subsidiary	100.00%	Yes
3	Matrimony DMCC, Dubai	Subsidiary	100.00%	Yes
4	Bangladeshi Matrimony Private Limited	Subsidiary	100.00%	Yes
5	Boatman Tech Private Limited	Subsidiary	100.00%	Yes
6	Astro Vision Futuretech Private Limited	Associate	26.09%	No

VI. CSR DETAILS

24.	(i)	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
	(ii)	Turnover (in ₹ Lakhs)	₹ 45,165
	(iii)	Net worth (in ₹ Lakhs)	₹ 20,191

VII. TRANSPARENCY & DISCLOSURE COMPLIANCES

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

S #	Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy) #	FY (2025-26)			FY (2024-25)		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
1	Communities	-	-	-	-	-	-	-
2	Investors * (other than shareholders)	-	-	-	-	-	-	-
3	Shareholders[1]	Yes	-	-	-	1	0	
4	Employees and workers[2]	Yes	-	-	-	-	0	
5	Customers [3]	Yes	1,10,666##	-		1,22,702 #	0	
6	Value Chain Partners [4]	Yes	Nil					

*The Company has only one category of Investor - Equity shareholder. Hence this is not applicable.

1 https://www.matrimony.com/investors

2 Separate email ID is available for employees to raise any complaints/grievances.

3 https://www.bharatmatrimony.com/contact-us.php?viewtab=livehelp&gaact=LIVEHELP&gasrc=FOOTSUB

4 Separate email ID is available for raising complaints/grievances by Value Chain Partners.

The above does not include customer queries that are resolved in real time while on call with the customer.

##The increased number of customer complaints is attributed to improved visibility and tracking through the integration of email correspondence into the ticket management system.

26. Overview of the entity's material responsible business conduct issues.

S.No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Business and Market risk	Risk and Opportunity	Changes in consumer preferences- particularly among younger, digitally native users —and evolving attitudes toward arranged matrimony may impact subscription growth. Additionally, regulations affecting digital platforms could influence the Company's profitability and expansion.	The Company continues to differentiate through retail expansion, integration of vernacular languages, and a strong focus on personalised services. Adjacent offerings — including MeraLuv.com for Indian Americans, Luv.com for Next-Gen serious relationships, and allied platforms such as Mandap.com, WeddingBazaar, AstroChat, WedAssist, and ManyJobs — broaden the Company's reach. The Company also actively engages in relevant forums to represent its interests on new regulations and adapts business models to mitigate impact on revenues and profits.	Negative – slowdown in revenue
2	Competition Risk	Risk	Competition from global dating apps, free and freemium regional players, and vertical-specific platforms can significantly affect the Company's market position, pricing, and margins.	The Company sustains its market leadership through continuous product innovation, a portfolio of 300+ community portals and 17 regional platforms, a network of 120+ retail outlets, and deep brand recognition across Bharat Matrimony and allied brands.	Negative: Can lead to slower growth and profits
3	Cybersecurity risk	Risk and opportunity	Technology failures, IT system breakdowns, cybersecurity breaches, and threats such as phishing and social engineering attacks could disrupt the Company's operations and harm its reputation. The growing incidence of AI-generated fake profiles and synthetic content also poses new risks to member trust.	The Company conducts periodic vulnerability assessments and audits through its internal audit framework to identify and proactively address potential risks. Multi-factor authentication, ID and photo verification, AI-driven fraud detection, and round-the-clock security monitoring are in place. Employees undergo regular security awareness training to safeguard the Company's systems and member data.	Negative: – Reputational risks – Data privacy issues may lead to litigation risks/ financial risks. – Regulatory risk in terms of fines, penalties, etc.
4	Data Protection & Privacy risk	Risk	The operationalisation of the Digital Personal Data Protection (DPDP) Act imposes substantive obligations on entities handling personal data. Given the sensitive nature of matrimonial information — including community, religion, income, and photographs — any non-compliance could result in regulatory action, financial penalties, and reputational damage.	The Company has undertaken a comprehensive DPDP readiness programme encompassing consent management, privacy notices, vendor data processing agreements, grievance redressal mechanisms, data retention policies, and appointment of a Data Protection Officer. Product workflows are being re-engineered to embed 'privacy by design', and the Company continues to monitor implementation rules and engage industry forums on sectoral clarifications.	Negative: Can lead to regulatory penalties, legal costs, reputational damage, and loss of customer trust.

S.No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Platform & Regulatory Dependence risk	Risk	A significant share of user acquisition and transactions flows through third-party ecosystems including app stores, search engines, and digital advertising platforms. Changes in their policies, algorithms, or commission structures could materially affect unit economics.	The Company has diversified acquisition channels across search, social, referrals, and retail, reducing single-platform dependency. Business models have been adapted in response to app-store billing requirements, and the Company actively participates in industry advocacy forums on ongoing regulatory consultations.	Negative: Can lead to business disruption, increased compliance costs, operational restrictions, and reduced revenue due to changes in platform policies or regulations.
6	Talent & Human Capital risk	Risk and Opportunity	Retention of engineering, product, data science, and sales talent in a competitive market is critical to sustaining innovation and execution across the Company's workforce of over 2,850+ employees and 120+ retail outlets.	Competitive compensation, ESOP programmes, structured learning and development initiatives, and a values-led culture support employee retention. Workforce planning, succession frameworks, and leadership development programmes ensure continuity in key roles.	Negative: Can lead to higher employee attrition, increased hiring and training costs, productivity loss, and disruption to business operations.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

P1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable.
P2	Businesses should provide goods and services in a manner that is sustainable and safe.
P3	Businesses should respect and promote the wellbeing of all employees, including those in their value chains.
P4	Businesses should respect the interests of and be responsive towards all its stakeholders.
P5	Businesses should respect and promote human rights.
P6	Businesses should respect, protect and make efforts to restore the environment.
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is, responsible and transparent.
P8	Businesses should promote inclusive growth and equitable development.
P9	Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure Questions			**P1 to P9**
Policy and management processes			
1	(a)	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes
	(b)	Has the policy been approved by the Board? (Yes/No)	Yes. The Business Responsibility Policy, Policy on Vigil Mechanism & Whistle Blower, Code of Conduct, Corporate Social Responsibility Policy covering the above-mentioned principles has been approved by the board. Some policies may also include a combination of internal policies of the Company which are accessible to all internal stakeholders and policies placed on the Company's website. https://www.matrimony.com/investors/investor-reports?search=corporate_governance&cat=Policies Some policies being internal documents are available to the employees through the company's intranet.
	(c)	Web Link of the Policies, if available	
2.		Whether the entity has translated the policy into procedures. (Yes / No)	Yes. (as applicable) The Company has translated the policies as applicable and imbibed the same into procedures and practices in all spheres of activities that the Company undertakes.
3.		Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. The Company's Code of Conduct largely imbibes the above-mentioned principles as applicable, and the Company expects its stakeholders including value chain partners to adhere to the same in all their dealings
4.		Name of the national and international codes/ certifications/labels/ standards	Not Applicable
5.		Specific commitments, goals and targets set by the entity with defined timelines, if any.	-
6.		Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	-
Governance, leadership and oversight			
7.		Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Matrimony.com Limited ('the Company') has always believed in sound corporate governance, which is the key driver of sustainable growth and long term value creation of all stakeholders. In this framework, the company has been publishing the Business Responsibility and Sustainability Report since FY23. This helps companies report the Environmental, Social and Governance (ESG) factors in measuring the sustainability and societal impact of a company and its business. The Company believes that it is the start of the journey and will continuously enhance its sustainability initiatives in line with the overall governance framework. Given that Matrimony.com is a consumer internet company, the areas of influence are not very significant. However, we have identified areas that we believe that the company can add value and also contribute to the environment. Areas of focus have been energy conservation, e-waste, CSR, fair HR policies including human rights, upskilling and providing a healthy and safe work environment, being an equal opportunity employer and customer service.

Disclosure Questions	P1 to P9
	The Board, through the Risk Management and ESG Committee, has included ESG as an additional scope to monitor, guide and review the policy and progress. In the course of our ESG compliance journey we have ensured the following in each of the areas: **Environment:** a. Tracked the electricity consumption and evaluated possibilities of reducing the power consumption. b. Use of energy efficient assets c. Discarding e-waste responsibly d. Ambient air quality within the working environment e. Use of Energy efficient mode of transport wherever possible **Social:** a. Compliance with all the labour laws applicable. b. Compliance with ILO requirements on Human Rights c. Demonstrated effort on the appointment of staff being gender neutral. d. Staff upskill and training. **Governance:** a. Training Staff. b. Training Key Managerial Personnel on ESG importance c. Specific oversight on ESG programmes or progress on ESG compliance.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Murugavel Janakiraman, Chairman & Managing Director DIN: 00605009
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details	Yes. The board of directors and senior management of the Company monitor various aspects of social, environmental, governance and economic responsibilities of the Company on a continuous basis. The Company's business responsibility and sustainability performance is reviewed by the Board of Directors on an annual basis. The Risk Management and ESG Committee is responsible for the strategy and overseeing implementation of the Company's ESG framework.
10. Details of Review of NGRBCs by the Company:	
Subject for Review	**Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee**
Performance against above policies and follow up action	As a practice, BR policies of the Company are reviewed periodically or on a need basis by department heads, business heads, executive directors and the board. During this assessment, the efficacy of the policies is reviewed and necessary changes to policies and procedures are implemented.
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company is in compliance with the regulations, as applicable.
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	The processes and compliances are subject to scrutiny by internal auditors and regulatory compliances, as applicable. From a best practices perspective as well as from a risk perspective, policies are periodically evaluated and updated by various department heads, business heads and approved by the management and/or board
12. If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:	
(a) The entity does not consider the principles material to its business (Yes/No)	Not Applicable
(b) The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	
(c) The entity does not have the financial or/human and technical resources available for the task (Yes/No)	
(d) It is planned to be done in the next financial year (Yes/ No). Any other reason (please specify)	

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the year.

Segment	Total No. of Training and awareness programmes held	Topics / principles covered under the training and its impact	% Of persons in respective category covered by the awareness programmes
Board of Directors / Key Managerial Personnel	Continuous	During the year, the Board of Directors and KMPs of the Company were part of various familiarization programs, comprising matters relating to an array of issues pertaining to business, regulations, economy and environmental, social and governance parameters. In addition, the board members are apprised of developments in the Company, key subsidiaries & associate companies and various regulatory changes and case laws including awareness program on ESG principles as enumerated above.	100%
Employees other than Board of Directors and Key Managerial Personnel.	Continuous	All employees of the Company undergo various training awareness programs throughout the year. Most trainings were conducted through blended learning which entailed virtual classroom initiatives, along with e-learning modules. Various awareness trainings were undertaken during the year such as Prevention of Sexual Harassment at the Workplace, Code of Conduct, New Developments in ESG and Sustainability. Other trainings included orientation and induction programs for new recruits, various behavioral, modules on soft skills, programs on mental and physical well-being, amongst several others. Immense thrust was laid on training employees on customer-centricity, mentoring and customer relationship management.	100%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website).

Particulars	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (₹)	Brief of the case	Has an appeal been preferred (Yes / No)
Monetary					
Fines / Penalty	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is, responsible and transparent.	Superintendent, Chattisgarh	25,625	Penalty for GST expenses – CH SCN	No
		Assistant Commissioner, State Tax, Ahmedabad	40,000	Penalty for GST expenses- GJ SCN	No
Settlement		Nil			
Compounding Fee		Nil			
Non-Monetary					
Imprisonment		Nil			
Punishment					

Note: Some consumers have filed suits against the company for alleged non-performance of service obligations which is pending to be decided at various forums. The company reserves the rights of appeal in the higher courts/judiciary and is confident of defending its stand. The management also takes the support of legal experts in this regard. All these cases are being closely monitored continuously and necessary action is taken in the best interest of the Company. There have been insignificant instances where the Company had to pay compensation in the consumer court to settle the case: the amount of which is insignificant/immaterial so as to warrant any disclosure or discussion in the above section.

3. **Details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.**

NA

4. **Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.**

Yes. The Company has an anti-fraud and anti-corruption policy. The company continuously reiterates to all the stakeholder on zero tolerance towards bribery and corrupt practices. This policy applies to all directors, officers, employees, trainees, agents, consultants, value chain partners and other representatives on contract with the Company or any of its Subsidiaries and sets out conduct that must be always adhered to. The policy is placed on the Company's intranet.

5. **Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption.**

Particulars	FY 2025 - 26	FY 2024 - 25
Directors	Nil	
KMPs		
Employees		

6. **Details of complaints with regard to conflict of interest.**

Particulars	FY 2026		FY 2025	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflicts of interest of the Directors	Nil			
Number of complaints received in relation to issues of conflicts of interest of the KMPs				

7. **Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.**

Not applicable

8. **Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format**

Particulars	FY25-26 (Current Financial Year)	FY24-25 (Previous Financial Year)
Number of days of accounts payables	66	70

9. **Open-ness of business Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:**

Parameter	Metrics		FY25-26 (Current Financial Year)	FY24-25 (Previous Financial Year)
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	Nil	Nil
	b.	Number of trading houses where purchases are made from	Nil	Nil
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a.	Sales to dealers / distributors as % of total sales	Nil	Nil
	b.	Number of dealers / distributors to whom sales are made	Nil	Nil
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	6.23%	3.28%
	b.	Sales (Sales to related parties / Total Sales)	0.54%	0.54%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.00%	0.00%
	d.	Investments (Investments in related parties / Total Investments made)	4.06%	4.85%

Leadership Indicators

1. **Awareness programmes conducted for value chain partners on any of the principles during the financial year.**

Particulars	Number	Remarks
We communicate with our key value chain partners* on our company's fundamental aspects of business goals viz. (a) Being considerate to the Environment, (b) Being fair and equitable to employees (c) Ensuring transparent Governance. Additionally, the company has also sent awareness videos to the value chain partners regarding the importance of ESG and the role of value chain partners in enabling a sustainable and equitable growth.		

*The value chain partners individually comprising 2% or more of the purchase (by value) and in aggregate covering 75% of the our total spends were covered as part of our communication. The Company has excluded government entities from the list of its value chain partners (supply chain partners) for these communications.

2. **Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board?**

   Yes, the Company has a policy on the management of conflict of interest to identify if an actual or potential conflicts of interest with its directors, which may arise during the course of its business activities.

   The Company has a guidance mechanism in place for directors/senior management to address potential conflict of interest that may arise. The policy is placed on the Company's website. The hyperlink of the policy is https://www.matrimony.com/sites/default/files/newsroom-assets/2023-05/code-of-conduct-for-board-and-senior-management-new.pdf

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicators

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

   The Company has not identified any expenditure relating to R&D separately, for which Capex may have had improvements in environmental and social impacts. Matrimony, being a consumer-based internet Company, the capital expenditure is incurred towards IT and Product enhancements.

2. **Does the entity have procedures in place for sustainable sourcing? (Yes/No). If yes, what percentage of inputs were sourced sustainably?**

   Matrimony, being a consumer-based internet Company, is relatively less resource intensive in terms of material inputs and hence material inputs are insignificant. As a responsible corporate citizen, the Company endeavors to reduce the environmental impact of its operation by adopting sustainable sourcing practices.

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

   The nature of Company's products is service oriented and not material resource intensive, and hence recycling of the products is not applicable for the Company's products. The Company has procedures in place to monitor, accumulate and dispose e-waste safely through authorized e-waste vendors. The Company does not deal with any Hazardous waste.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

   Not applicable.

Leadership indicator

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

   Not applicable

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

   Not applicable

3. **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

   Not applicable

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed.**

   Not applicable

5. **Reclaimed products and their packaging materials (as percentage of products sold) for each product category.**

   Not applicable

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS.

Essential Indicators

1. **Measures for the well-being of employees / workers.**

Category	% Of employees covered by										
	Total (A)	Health insurance		Accident insurance & Group Term Life		Maternity benefits		Paternity benefits		Day Care facilities**	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent employees											
Male	1,163	1,163#	100%	1,163#	100%	-	-	1,163	100%	-	-
Female	1,408	1,408#	100%	1,408#	100%	1,408	100%	-	-	-	-
Others	0	0	0	0	0	-	-	-	-	-	-
Total	**2,571#**	**2,571#**	**100%**	**2,571#**	**100%**	**1,408**	**100%**	**1,163**	**100%**	**-**	**-**
Other than Permanent employees											
Male	'Other than Permanent employees' comprises of Contract employees and Interns. The above benefits for the contract employees are covered by the contractor. In case of Interns, the period of internship is for a short period and hence they are not covered.										
Female											
Others											
Total											

(#) Includes employees covered under ESI (48% of total employees)

(**) The company has identified day care facilities near the office premises and communicated the same all the employees.

2. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –

Particulars	FY25-26 (Current Financial Year)	FY24-25 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the company	0.88%	0.74%

3. Details of retirements benefits for current FY and previous FY to be given.

Benefits	FY 2026			FY 2025		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deduct and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deduct and deposited with the authority (Y/N/N.A.)
PF	100%	Not applicable	Yes	100%	Not applicable	Yes
Gratuity	100%		N/A	100%		N/A
ESI	48%		Yes	54%		Yes
Others - please specify	Nil					

Note: Company has created a separate gratuity fund and hence deposit is made to that fund

4. Accessibility of workplaces: Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Our Head office and Branch offices are equipped to deal with differently abled people. Retail Centers are mostly situated on the ground floor. We as an organization are committed to continuously monitor and improve as required.

5. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

The Company has adopted an Equal Opportunity Policy in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016 and the rules framed thereunder and provides a framework which is committed towards the empowerment of persons with disabilities in its Code of Conduct (COC). This policy aims to provide practical guidance on the management of disability issues in the workplace in accordance with the provisions of the act and its rules. The Company believes in equal opportunity for all its employees, wherein the Company is committed to providing an inclusive work culture and an environment free from any discrimination. Matrimony.com values and welcomes diversity and does not treat anybody differently based on their race, sex, religion/beliefs, disability, marital or civil partnership status, age, sexual orientation, gender identity, gender expression, caring responsibilities, or any other class of person protected by laws in the country. The Code of Conduct Policy is on the Intranet Portal of the Company.

6. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees	
	Return to work rate	Retention rate
Male	100%	100%
Female	100%	83%
Total	**100%**	**91%**

7. Is there a mechanism available to receive and redress grievances for the permanent, other than permanent, workers and employees?

Details	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	Not applicable
Other than Permanent Workers	Not applicable
Permanent Employees	1. Internal Complaints Committee (ICC) constituted under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 with respect to prevention, prohibition and redressal of sexual harassment of women at the workplace. Email ID: posh@matrimony.com 2. For issues relating to grievances such as Performance Management Process (PMP) promotions and transfers, employee compensation-related matters, personal grievances a. first level complaints are addressed with the respective business partners b. employees can also raise their concerns with HR department at concerns@matrimony.com 3. Whistle Blower complaints can be raised with Ombudsperson through electronic means by sending an e-mail to whistleblower@matrimony.com or file a physical complaint. Detailed policy is available in company website. The hyperlink: https://www.matrimony.com/sites/default/files/newsroom-assets/2023-06/Whistle%20blower%20policy-%20April%202022-%20uploading%20version.pdf
Other than permanent Employees	

8. Membership of employees and worker in association(s) or Unions recognized by the listed entity.

Not applicable

9. Details of training given to employees and workers.

Category	FY 2025 - 26					FY 2024 - 25				
	Total (A)	On health and safety measures*		On skill upgradation**		Total (D)	On health and safety measures*		On skill upgradation**	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
					Employees					
Male	1,163	1,163	100%	790	68%	1,352	1,352	100%	843	62%
Female	1,408	1,408	100%	1,302	93%	1,402	1,402	100%	1,079	77%
Others	-	-	-	-	-	0	0	-	-	-
Total	**2,571**	**2,571**	**100%**	**2,092**	**81%**	**2,754**	**2,754**	**100%**	**1,922**	**70%**

*Training on health and safety measures were carried out in various modes such as classroom training, Internal communication through digital signages (TVs), training modules in the Learning Management System (LMS) to enable dissemination of key measures to all employees.

**In case of Skill upgradation, in addition to training on key business skills such as customer value proposition, process adherence, employees are also trained on soft skills, leadership skills, emotional intelligence, objection handling etc.,

10. Details of performance and career development reviews of employees and workers.

Category	FY 2025 - 26			FY 2024 - 25		
	Total Employees (A)	No. of Employees covered (B)	%(B/A)	Total Employees (C)	No. of Employees covered (D)	%(D/C)
			Employees			
Male	1,163	951	82%	1,352	1,044	77%
Female	1,408	1,165	83%	1,402	1,101	79%
Others	-	-	-	0	-	-
Total	**2,571**	**2,116**	**82%**	**2,754**	**2,145**	**78%**

As per the company's policy, performance appraisal for the Financial Year 2025-26 would be covered for all employees who have joined on or before 31st December 2025 during the months of April/May 2026. The Performance appraisal for the employees joined during the period 1st January 2026 to 31st March 2026 will be carried out in the next appraisal cycle.

Health and Safety management system –

11. Whether OHS has been implemented? Process used to identify work-related hazards and assess risks on routine / non-routine manner, access to non-occupational health care services.

Company has implemented OHS policy and has identified work-related hazards and constantly monitoring the same. The company has also identified and trained individuals to handle in case of any fire emergencies.

12. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks?

Not Applicable

13. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?

Yes.

14. Details of safety-related incidents.

Particulars	Category	FY 2025 – 26	FY 2024 - 25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

15. Describe the measures taken by the entity to ensure a safe and healthy workplace.

The Company emphasizes on the importance of maintaining a safe and healthy workplace for all employees and third-party employees who work on its premises. The company assesses the health, safety and environmental performance across all its offices. As part of the health, safety and environmental initiatives of the company, General health checkups, Eye checkups, dental checkups were conducted through various health camps across our offices.

16. Number of complaints received from employees and workers relating to health & safety issues

Stakeholder group from whom complaint is received	FY 2026			FY 2025		
	Received during the year	Pending resolution at end of the year	Remarks	Received during the year	Pending resolution at end of the year	Remarks
Working condition	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

17. Assessments for the year done by statutory authorities or third parties.

Nil

18. Details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health and safety practices and working conditions.

Not applicable

Leadership Indicator

1. **Does the entity extend any life insurance policy or any compensatory package in the event of death of (a) Employees (b) workers.**

   Yes, the Company has taken Group life insurance policy for all its employees. All employees are also covered under the group accident insurance policy wherein the employees are compensated in the event of any accidental death.

2. **Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.**

   The Company ensures that applicable statutory dues are deducted and deposited by the value chain partners by obtaining the relevant challans for verification before processing the vendor payments. The Company expects its value chain partners to uphold business responsibility principles and values of transparency and accountability.

3. **Provide the details of number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities, who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.**

   Nil

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.**

   No such policy.

   a. **Details on assessment of value chain partners on health & safety practices and working conditions.**

   We reached out to our key value chain partners* to seek information on various aspects of their operations and evaluated sustainability / Business Responsibility and Sustainability Reports (BRSR) of our key value chain partners wherever publicly available with respect to the ESG Principles including occupational safety and health regulations. Based on information available and information obtained from the value chain partners assessed above, the details are as under,

Particulars	% Of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	38%
Working conditions	38%

* key value chain partners comprise of supply chain partners who individually contribute to more than 2% of the total spends and in aggregate form part of 75% (by value) of our total spends excluding employee benefit expenses. The company assessed the information available from 38% of the value chain partners and the response from the value chain partners is in progress. excluded government entities from the list of its value chain partners (supply chain partners) for these communications.

5. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

   Not Applicable

Particulars	% Of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	-
Working conditions	-

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIBLE TO ALL ITS STAKEHOLDERS.

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

Any individual or group of individuals or institution that adds value to the business chain of the Company is identified as a core stakeholder. This inter alia includes employees, shareholders and investors, customers, channel partners and key partners, regulators, lenders, research analysts, communities, government and non-governmental organizations, suppliers, amongst others.

2. Key Stakeholders.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employee Stakeholder Group	No	Employee Engagement Surveys – HR Surveys, Administration Surveys, Townhall, functions and programmes, Magazines/Intranet/Newsletters, Trainings and Development Programme, Whistle Blower Mechanism	Throughout the year	To communicate the rights of the employees, Learning & Development activities, impart awareness on various topics (as applicable)
Business Associate Stakeholder Group	No	One on One meetings	Throughout the year	To ensure uninterrupted services
Community Stakeholder Group	No	CSR initiatives	Throughout the year	To support the society
Shareholders/ Investor Stakeholder Group	No	Investor/Analysts quarterly calls, Annual General Meetings, Newspaper publications, Stock exchange disclosures, Annual Reports	Quarterly and Annual	To update the Company's performance and developments
Customer Stakeholder Group	No	Satisfaction Surveys / Grievance Forms, Ongoing and Annual Feedbacks, Ombudsman Function	Throughout the year	To access the customer satisfaction and identify the improvement areas and address them

Leadership Indicator

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The Company has always maintained a constant and proactive engagement with our key stakeholders that enables the Company to better communicate its strategies and performance. A continuous engagement helps align expectations, thereby enabling the Company to better serve its stakeholders. The board is kept abreast on various developments and feedback on the same is sought from the directors.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No.). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

On a periodic basis, the company conducts extensive customer interviews on various aspects of the product and present findings related to product/technology/service to the leadership during customer insight meetings, and recommendations are filtered and picked for implementation.

The Company recognizes that it is still in a 'learning phase' on various evolving aspects of ESG and hence stakeholder interactions are important.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable / marginalized stakeholder groups.

Not applicable.

PRINCIPLE 5: BUSINESS SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.

Essential Indicator

1. Employees who have been trained on human rights issues and policy(ies).

Category	FY 2025 - 26			FY 2024 - 25		
	Total (A)	No. of employees / Workers covered (B)	%(B/A)	Total (C)	No. of employees / Workers covered (D)	%(D/C)
			Employees			
Permanent	2,571	2,571	100%	2,754	2,754	100%
Other than permanent	302	302	100%	277	277	100%
Total employees	**2,873**	**2,873**	**100%**	**3,031**	**3,031**	**100%**

Matrimony.com has a Human Rights Policy and employees are briefed about the same as part of the onboarding process. Employees are also sensitized about the company's policies regarding Prevention of Sexual Harassment at workplace through digital signages placed at offices and also through LMS system as part of the mandatory training.

2. Details of minimum wages paid to employees.

Category	FY 2025 - 26					FY 2024 - 25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
					Employees					
					Permanent					
Male	1,163	-	-	1,163	100%	1,352	-	-	1,352	100%
Female	1,408	-	-	1,408	100%	1,402	-	-	1,402	100%
Others	-	-	-	-	-	-	-	-	-	-
					Other than permanent					
Male	126	-	-	126	100%	78	-	-	78	100%
Female	176	-	-	176	100%	199	-	-	199	100%
Others	-	-	-	-	-	-	-	-	-	-

3. a. Details of remuneration / salary to BOD / KMP / Other than BOD and KMP (Male / Female / Others, Number of employees, Median remuneration in each category).

Particulars	Male		Female		Others	
	Number	Median remuneration/ salary/ wages of respective category (₹)	Number	Median remuneration/ salary/ wages of respective category (₹)	Number	Median remuneration/ salary/ wages of respective category (₹)
Board of Directors (BoD) – Non-executive Directors#	3	22,75,000	2	21,50,000	-	-
Board of Directors (BoD)-Executive Director##	1	3,41,78,158	-	-	-	-
Key Managerial Personnel###	3	1,02,82,258	-	-	-	-
Employees other than BoD and KMP	1160	3,19,200	1408	2,88,835	-	-
Workers	-	-	-	-	-	-

Remuneration for non-executive director includes Sitting Fees and Commission paid to directors. The total amount paid to directors is based on the number of committees in which the Directors are member and their attendance to the respective committee meetings.

(#) Mr. S.M Sundaram, Mrs. Deepa Murugavel, Mrs. Akila Krishnakumar, Mr. Rajesh Sawhney, Mr. C K Ranganathan

(##) Mr. Murugavel Janakiraman

(###) Mr. Murugavel Janakiraman, Mr. Harigovind Krishnasamy (from 08 Jul 2025), Mr. Vijayanand Sankar.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	37%	36%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, The company has zero tolerance on issues impacting human rights. The Company has constituted an Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 address issues relating to sexual harassment at workplace. Employees can also raise their concerns with HR department at concerns@matrimony.com for addressing issues relating to human rights.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

There are policies formed to handle grievances and complaints related to human rights issues and the details are placed on the intranet of the Company. The Company has zero tolerance on human rights violations and prohibits all forms of child labor, forced labor, discrimination at workplace, physical, sexual, psychological, or verbal abuse.

6. Number of complaints on the following made by employees - Sexual Harassment, Discrimination at workplace, Child labour, Forced Labour / Involuntary Labour, Wages, Other Human Rights related issues.

Stakeholder group from whom complaint is received	FY (2025-26)		Remarks	FY (2024-25)		Remarks
	Received during the year	Pending resolution at end of the year		Received during the year	Pending resolution at end of the year	
Sexual Harassment	6	0		7	0	
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour			Nil			
Wages						
Other human rights related issues						

Note: A total of 6 complaints were received in the dedicated email id created for receiving complaints with respect to sexual harassment. These 6 were referred to the Internal Complaints Committee and required action was taken as per the provisions and spirit of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

Particulars	FY25-26 (Current Financial Year)	FY24-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	6	7
Complaints on POSH as a % of female employees / workers	0.42%	0.49%
Complaints on POSH upheld	6	3

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

The Company is committed to maintaining safe and harmonious business environment and workplace for everyone, irrespective of the ethnicity, region, sexual orientation, race, caste, gender, disability, work, designation, and such other parameters. The Company strives to support, protect, and promote human rights to ensure fair and ethical business and employment practices are followed.

There are committees and policies formed to handle grievances and complaints related to human rights issues viz Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, Whistle Blower Policy, etc. and the details are placed on the intranet of the Company.

9. Do human rights requirements form part of your business agreements and contracts?

Yes, in certain business agreements/contracts, and employee contracts where relevant.

10. Assessments for the year?

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	Nil
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

Not applicable

Leadership indicator

1. Details of a business process being modified/introduced as a result of addressing human rights grievances / complaints.

No such instances.

2. Details of the scope and coverage of any human rights due diligence conducted.

No due diligences conducted.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Refer principle 3: point 4

4. Details on assessment of value chain partners.

Particulars	% Of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	These parameters are currently not explicitly assessed or measured.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Not Applicable

PRINCIPLE 6: BUSINESS SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT.

Essential Indicators

1. Details of total energy consumption (in Terajoule) and energy intensity.

Parameter	FY 2025 - 26	FY 2024 - 25
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	-	-
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	-	-
From non-renewable sources		
Total electricity consumption (D)	13.28	12.53
Total fuel consumption (E)	0.31	0.09
Energy consumption through other sources (F)	-	-
Total energy consumed from nonrenewable sources (D+E+F)	13.59	12.63
Total energy consumed (A+B+C+D+E+F)	13.59	12.63
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00000000301 TJ/Rupee	0.00000000283 TJ/Rupee
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00000125 TJ/INR	0.00000121 TJ/INR
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

The above data has been compiled based on information available with us pertaining to our Head Office, Branches and Retails centers.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No assessment carried out by an external agency.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not applicable.

3. Provide details of the following disclosures related to water, in the following format.

Parameter	FY 2025 - 26	FY 2024 - 25
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	-
(ii) Groundwater	433	207
(iii) Third party water	1,316	1,649
(iv) Seawater / desalinated water	-	-
(v) Others (Drinking water)	1,044	917
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	2,793	2,773
Total volume of water consumption (in kiloliters)	2,793	2,773
Water intensity per rupee of turnover (Water consumed / turnover)	0.000000619 KL/ rupee	0.000000620 KL/ rupee
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000256 KL/INR	0.000265 KL/INR
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

All the premises occupied by the Company are on lease and hence water withdrawal including withdrawal from third party is managed by the landlord and the above data has been compiled and updated based on information available with us pertaining to our offices.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - No assessment carried out by an external agency.

4. Provide the following details related to water discharged:

Parameter	FY 2025 - 26	FY 2024 - 25
Water discharge by destination and level of treatment (in kiloliters)	All the premises occupied by the Company are on lease and hence water discharge is managed by the landlord.	
(i) To Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kiloliters)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

All the premises occupied by the Company are on lease and hence the water treatment (as applicable) is taken care by the landlord.

6. Details of air emissions (other than GHG emissions) by the entity, in the following format.

Parameter	Please specify unit	FY 2025 - 26	FY 2024 - 25
NOx	The Company is not into any manufacturing activity, and hence there is no emission of hazardous pollutants. There is normal consumption of energy by way of usage of air conditioners and electrical fixtures in offices.		
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others - please specify			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – Not applicable

7. Provide details of Greenhouse Gas Emissions (GHG) Scope 1 and Scope 2 emissions relating to CO2, CH4, N20, HFCs, PFC, SF6, NF3, where available).

Parameter	Unit	FY 2025 - 26	FY 2024 - 25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	The Company is into service-oriented business primarily involved in flow of information. However, at the same time realizes the adverse impact of direct and indirect emissions to the environment. The Company does not measure the same but has taken various proactive steps to keep the greenhouse gas emissions as low as possible.	
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent		
Total Scope 1 and Scope 2 emissions per rupee of turnover			
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)			
Total Scope 1 and Scope 2 emission intensity in terms of physical output			
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - No assessment carried out by an external agency

8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

Matrimony.com being a pure play consumer internet company, is relatively less resource intensive and usage of energy, water and resources are very limited. However, the has taken the following steps to reduce green house gas emission by:

1. Implemented an Automated Air Handling Unit (AHU) Air Conditioning system at our Head Office optimizing control of cooling based on occupancy and ambient conditions, resulting in enhanced energy management and system efficiency.
2. Replacement of conventional lights to LED lights in the offices across all the locations.
3. Automatic server and desktop shutdown, to reduce consumption of energy, in addition to constant mailers to remind & encourage energy saving.
4. Initiatives to reduce usage of paper and consumption and promotion of recycle.
5. Responsible e-waste disposal.
6. Usage of Video Conferences, Video/ Audio chatting to reduce emissions as a result of travel.
7. We have engaged with e-vehicle service providers to facilitate the use of electric vehicles for official travel, wherever such services are available.

9. Provide details related to waste management by the entity.

Parameter	FY 2025 - 26	FY 2024 - 25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	2.350	2.258
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
Total (A + B + C + D + E + F + G + H)	2.350	**2.258**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	**0.00000000052 MT / Rupee**	0.00000000050 MT / Rupee
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	**0.0000002170 MT/INR**	0.0000002156 MT/INR

Parameter	FY 2025 - 26	FY 2024 - 25
Waste intensity in terms of physical output		
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of Waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	**-**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of Waste		
(i) Incineration	-	
(ii) Landfilling	-	
(iii) Other disposal operations	2.350	2.258
Total	2.350	**2.258**

Matrimony.com being a pure play consumer internet company, is relatively less resource intensive and does not use any hazardous or radio active waste and usage of plastic items are very limited. E-waste generated by the company is disposed and processed through authorized e-waste vendors in compliance with the E-Waste management rules.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - No assessment carried out by an external agency

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Batteries are the only hazardous waste Matrimony generated in the facility. All batteries procured by matrimony.com are on a buy back basis where the battery manufacturer buy back the batteries from the company which is processed by the manufacturer as per the respective Pollution Control Board (PCB) norms.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

All the Company's offices are located in premises which have the requisite building permits, including environmental approvals.

12. Details of environmental impact assessment of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes, the Company is compliant with all applicable laws.

S #	Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				

Leadership indicator

1. **Water withdrawal, consumption and discharge in areas of water stress (in kiloliters) for each facility (name of the area), nature of operations, and water withdrawal, consumption and discharge in the following format.**

   For each facility / plant located in areas of water stress, provide the following information:

   (i) Name of the area: Pan India locations in 11 States (Andhra Pradesh, Gujarat, Karnataka, Kerala, Maharashtra, Orissa, Delhi, Tamil Nadu, Telangana, Pondicherry and West Bengal)

   (ii) Nature of operations: Matchmaking and Marriages services related sale of products.

   (iii) Water withdrawal, consumption and discharge: India is placed amongst the world's 'extremely water-stressed' countries, according to the Aqueduct Water Risk Atlas released by the World Resources Institute (WRI). We have already depicted our pan India water disclosure details in Q3 - Essential indicators under this principle 6

   Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - No assessment carried out by an external agency

2. **Details of Scope 3 emissions and its intensity.**

   Matrimony, being a pure play consumer internet Company, is relatively less resource intensive and hence the Company does not measure Scope 3 emissions.

3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

   There is no impact to the ecologically sensitive areas as reported in Question 11 above.

4. **If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

   Matrimony, being a pure play consumer internet Company, is relatively less resource intensive and hence the Company's carbon footprint is limited to the use of consumables, such as paper, office equipment, water and energy. Also, the very nature of the business operations of the Company being Internet Services i.e. providing online matrimonial matchmaking services through various web portals, all the registrations under the said portals are done digitally without much usage of any paper application form. Not only does the aforesaid is making positive social impact, but environmental impact also, using the Internet and thereby reducing the use of limited natural resources. The Company has taken some initiatives as described below in view of the same.

S #	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
To ensure optimal resource consumption, we have incorporated environment friendly installations such as energy efficient equipment including: 1. Implemented an Automated Air Handling Unit (AHU) Air Conditioning system at our Head Office optimizing control of cooling based on occupancy and ambient conditions, resulting in enhanced energy management and system efficiency. 2. Replacement of conventional lights to LED lights in the offices across all the locations. 3. Automatic server and desktop shutdown, to reduce consumption of energy, in addition to constant mailers to remind & encourage energy saving. 4. Initiatives to reduce usage of paper and consumption and promotion of recycle. 5. Responsible e-waste disposal. 6. Usage of Video Conferences, Video/ Audio chatting to reduce emissions as a result of travel. 7. Company encourages car pool to save fuel & reduce pollution, thereby protecting the environment. 8. Company also newly introduced an online expense claim portal wherein employees can upload scanned copies of bills and vouchers for reimbursements. 9. Usage of energy efficient vehicles for travel wherever possible				

5. **Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.**

   Yes, Matrimony has a Business Continuity Management (BCM) program and a Disaster Recovery Plan (DRP). Critical corporate infrastructure is hosted in cloud and our cloud service providers are certified and in compliance with ISO/ IEC 27001:2013, 27017:2015, 27018:2019, 27701:2019, 22301:2019, 9001:2015, and CSA STAR CCM v4.0. From a financial perspective, we undertake appropriate cyber insurance cover for hazards.

6. **Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

   Given the nature of business, there has been no adverse impact to the environment.

7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

   Not Applicable.

8. **Green Credits generated or procured by the listed entity and its top-10 value chain partners.**

   Not Applicable.

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT.

Essential Indicators

1. a. **Number of affiliations and trade and industry chambers / associations.**

   The Company is a member of 8 industry chambers / associations.

   b. **List of the Top 10 trade and industry chambers / associations (determined based on the total members of such body) the entity is a member of / affiliated to.**

S #.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	YPO MEMBER SERVICES	Irving, Texas USA
2	CONFEDERATION OF INDIAN INDUSTRY	National
3	CHENNAI ANGELS NETWORK ASSOCIATION	Tamil Nadu State
4	INTERNATIONAL MARKET ASSESSMENT INDIA PRIVATE LIMITED	National
5	INTERNET AND MOBILE ASSOCIATION OF INDIA	National
6	TAMILNADU TECHNOLOGY DEVELOPMENT AND PROMOTION CENTRE	Tamil Nadu State
7	YOUNG PRESIDENTS ORGANISATION	Local Chapter
8	TIE Chennai	Local Chapter

2. **Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.**

   Not applicable

Leadership indicator

1. Details of public policy positions advocated by the entity.

Given Matrimony's expertise, the Company proactively engages with various stakeholders including industry chambers, associations, governments and regulators and provides its inputs on various areas such as IT, ITES, amongst others.

Our Chairman and Managing Director, Mr. Murugavel Janakiraman is a member of various forum and played a pivotal role shaping public policy advocating process. Details are provided below:

Organization	Public policy positions advocated
Member, Technology Advisory Council, Tamil Nadu (TN) Government	Advocating how to increase IT as part of TNs growth strategy
Alliance of Digital India Foundation (ADIF)	Matrimony.com, a founding member of ADIF, took up the cause of how Google is having a destructive effect on startups by imposing commissions and reducing competitiveness.
Head of Task Force - Big Tech ; Governing Council Member of Internet and Mobile Association of India (IAMAI)	The task force will be looking at the Google Play Billing System (GPBS), concerns surrounding Big Tech and their abuse of dominance in by analyzing the impact that Big Tech's policies are having on the Indian startup ecosystem The task force will be in touch with government officials and policymakers and work towards bettering policy that will benefit the startup ecosystem

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Not applicable.

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format.

Not applicable.

3. Describe the mechanisms to receive and redress grievances of the community.

The company has various modes, and such details are disclosed under principle 4 point 2.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers - break up of supply from MSME / Small producers, sourced directly from within the district and neighboring districts.

	FY 2025 - 26 (₹)	FY 2024 – 25 (₹)
Directly sourced from MSMEs/small producers	14.54%	12.92%
Sourced directly from within the district and neighboring districts	Refer note below	

Matrimony, being a consumer-based internet Company, is relatively less resource intensive in terms of material inputs and hence total input materials is insignificant. Majority of materials and services sourced by the company are within the respective business premise districts and neighboring districts.

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	FY25-26 (Current Financial Year)	FY24-25 (Previous Financial Year)
Rural	0.11%	0.05%
Semi-urban	0.13%	0.20%
Urban	15.13%	14.77%
Metropolitan	86.63%	84.98%

Leadership indicator

1. **Provide details of actions taken to mitigate any negative social impacts identified in the SIA.**

   Not applicable

2. **Provide the following information on CSR projects undertaken by your entity in designated districts as identified by government bodies.**

S #	State	Aspirational District	Amount spent (In ₹)
Though the CSR projects in designated districts as identified by government bodies is Nil, During the year, the company spent a total of ₹ 111.04 Lakhs towards promoting education and conservation of natural resources in various districts of Tamil Nadu as part its CSR initiatives.			

3. **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No). From which marginalized /vulnerable groups do you procure? What percentage of total procurement (by value) does it constitute?**

   Not applicable.

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**

   Not applicable

5. **Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

   Not applicable

6. **Details of beneficiaries of CSR Projects, with specific to benefit to vulnerable and marginalized groups.**

S #	CSR Project	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
1	Conservation of Natural resources	Cannot be ascertained	Cannot be ascertained
2	Training of apprentice under NAPS scheme	10	Cannot be ascertained

The Company shall seek to impact the lives of the disadvantaged by supporting and engaging in activities that aim to improve their wellbeing. We are dedicated to the cause of empowering people, educating them and in improving their quality of life. While we will undertake programmes based on the identified needs of the public, education and healthcare shall remain our priority. Across the different programme areas identified by the company, it would be our endeavor to reach the disadvantaged and the marginalized sections of the society to make a meaningful impact on their lives.

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CUSTOMERS IN A RESPONSIBLE MANNER.

Essential Indicators

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

   To ensure customer grievances are redressed promptly and effectively, the company has put in place a grievance redressal process and has a centralized team called Customer Support which is responsible for managing customer grievances. The team works closely with the management and various vertical teams and provides regular feedback on process, policies and people related complaints. This leads to improvements and ensures complaints are reduced. The company has a digital complaint management platform to upload, respond and monitor customer grievances. A brief process of the same is provided below:

   i. Easy upload and creation of complaints

   All complaints received from customer helpline calls, websites, emails and social media are tracked in the complaint management platform. Complaints received from the regulator, National Consumer Helpline and the government are downloaded from their respective platforms and assigned by central team.

ii. Verification of customer credentials, customer information security

Customer posting complaints from the website need to authenticate their customer credentials via a registered login password. On social media, customer credentials are verified using a direct/private message. Thereafter, the complaints of verified customers are updated on the complaint management platform. Responses to customer complaints are sent to the registered email ids to ensure customer information security.

iii. Complaint ID acknowledgement mail and advisory to customers

Complaints are updated on the complaint management platform and an acknowledgement email is sent immediately to the customer.

iv. Assignment of Complaints

Complaints are assigned depending on the category of the complaint to respective individuals to ensure the same is resolved effectively and promptly.

v. Monitoring and Analyzing Complaints

The customer service team carries out root cause analysis on a regular basis. Feedback is given to the management, vertical teams and branches to ensure complaints are not repeated. This leads to improvement in process, policy and people development. The customer service team monitors pendency and quality of responses, shares MIS and analysis of complaints on a regular basis. This visibility ensures that complaints are resolved.

2. Turnover of products / services as a percentage of turnover from all products / service that carry information about (a) Environmental and social parameters relevant to the product (b) Safe and responsible usage (c.) Recycling and / or safe disposal.

The Terms and Conditions provides extensive information about safe and responsible usage of services.

3. Number of consumer complaints in respect of the following (a) Data privacy (b) Advertising (c.) Cyber security (d) Delivery of essential services (e.) Restrictive Trade Practices (f) Unfair Trade Practices (g) Others.

Stakeholder group from whom complaint is received	FY (2025-26)		Remarks	FY (2024-25)		Remarks
	Received during the year	Pending resolution at end of the year		Received during the year	Pending resolution at end of the year	
Data privacy	Nil					
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other (deficiency in service)	6	6		6	6	

Note: The complaints pending resolution at the end of the year are suits filed against company for alleged non-performance of service obligations which is pending to be decided at various forums. The company reserves the rights of appeal in the higher courts/judiciary and is confident of defending its stand. The management also takes the support of legal experts in this regard. All these cases are being closely monitored continuously and necessary action is taken in the best interest of the Company.

4. Details of instances of product recalls on account of safety issues including voluntary recalls or forced recalls.

Not applicable.

5. Does the entity have a framework / policy on cyber security and risks related to data privacy? (yes / no). If available, provide a web-link of the policy.

Yes. The Company has in place board approved Information Security Policy to ensure sufficient safeguards are in place to prevent any data leakage. The Information Security Policy is available in the Intranet of the Company.

6. **Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.**

   Not applicable.

7. **Provide the following information relating to data breaches:**

   a. Number of instances of data breaches

   b. Percentage of data breaches involving personally identifiable information of customers

   c. Impact, if any, of the data breaches

   No reported instance of data breaches

Leadership indicator

1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**

   https://www.matrimony.com/.

2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

   The Terms and Conditions provides extensive information about safe and responsible usage of services. The Company has also established "Safe Matrimony" a feature available on the website and the mobile app to educate consumers. With our continuous commitment to keep our customers secure, we created campaigns and amplified awareness about scams.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

   The Company has a robust Disaster Recovery (DR) and Business Continuity Plan (BCP) which covers the entire operations. Any disruption/ discontinuation of essential services, if any, is communicated to customers through emails, call centers, the Company's website and other modes of electronic communication.

4. **(a) Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.**

   Matrimony.com has always believed in being transparent with its customers by providing all the relevant details. Matrimony.com has displayed on the website of the Company with information on service charges, product information, and grievance redressal mechanisms for its customers. All potential customers are required to read and sign-off the same along with their registration forms.

   (b) Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

   The Company seeks feedback from its customers at various stages of the service period and customer complaints/ grievances are reviewed periodically, which also gives an opportunity to improve the services.

   Customer Satisfaction (CSAT) survey is conducted by the call centre to record the pulse/experience of the customer with respect to the complaint / grievance. Once the query is resolved, the customer can rate his/her experience on the call via a short survey. The survey is captured in real time. As a follow up activity, those who have provided low ratings and have provided feedback on improvement areas is analysed and actioned upon. Further, the product managers conduct extensive customer interviews and present findings related to product/technology/service to the leadership during customer insight meetings, and recommendations are filtered and picked for implementation.

Independent Auditor's Report

To the Members of Matrimony.com Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Matrimony.com Limited (the "Company") which comprise the standalone balance sheet as at 31 March 2026, and the standalone statement of profit and loss (including other comprehensive income), standalone statement of changes in equity and standalone statement of cash flows for the year then ended, and notes to the standalone financial statements, including material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, and its profit and other comprehensive loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Existence and Accuracy of Revenue	
See Note 2.2(h) and 20 to the standalone financial statements	
The key audit matter	**How the matter was addressed in our audit**
The Company generates revenue primarily from matchmaking services and receives upfront consideration from its customers. Such revenues are generated through online services and revenue from such services is recognized over the period of the contract as and when the Company satisfies performance obligations by rendering the promised services to its customers. We have identified the computation and recognition of revenue as a key audit matter in our audit of the financial statements for the year ended 31 March 2026, considering the volume of transactions in the matchmaking business.	In view of the significance of the matter we applied the following audit procedures in this area, among others to obtain sufficient appropriate audit evidence: • We performed a walkthrough to gain an understanding of the revenue process to develop an appropriate audit strategy. • We assessed the appropriateness of the revenue recognition accounting policy and its compliance with applicable accounting standards. • We evaluated the design and implementation of key internal financial controls and operating effectiveness of the relevant key controls with respect to existence and accuracy of revenue recognition. • We selected a sample of transactions using statistical sampling and performed tests of details and assessed whether the criteria for revenue recognition are met. • Tested the completeness and accuracy of the data extracted from the system and reperformed the calculations to verify the appropriateness of revenue recognized. • We assessed the adequacy of disclosures made by the management in the standalone financial statements.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's and Board of Directors' Responsibilities for the Standalone Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit/loss and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of standalone financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2 A. As required by Section 143(3) of the Act, we report that:

   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in the paragraph 2B(f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

   c. The standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), the standalone statement of changes in equity and the standalone statement of cash flows dealt with by this Report are in agreement with the books of account.

   d. In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.

   e. On the basis of the written representations received from the directors as on 31 March 2026 and 01 April 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164(2) of the Act.

f. the modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2A(b) above on reporting under Section 143(3)(b) of the Act and paragraph 2B(f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

g. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

B. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

a. The Company has disclosed the impact of pending litigations as at 31 March 2026 on its financial position in its standalone financial statements - Refer Note 35(c) to the standalone financial statements.

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

d (i) The management has represented that, to the best of its knowledge and belief, as disclosed in the Note 44(ii) to the standalone financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ii) The management has represented that, to the best of its knowledge and belief, as disclosed in the Note 44(iii) to the standalone financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(iii) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (i) and (ii) above, contain any material misstatement.

e. The final dividend paid by the Company during the year, in respect of the same declared for the previous year, is in accordance with Section 123 of the Act to the extent it applies to payment of dividend.

As stated in Note 15 to the standalone financial statements, the Board of Directors of the Company have proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The dividend declared is in accordance with Section 123 of the Act to the extent it applies to declaration of dividend.

f. Based on our examination which included test checks, the Company uses one core accounting software and multiple ancilliary accounting software for maintaining its books of account. These accounting software have a feature of recording audit trail (edit log) facility and the same has been operating throughout the year for all relevant transactions recorded in the software.

Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with. Additionally, except where audit trail (edit log) facility was not enabled in the earlier years, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

C. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

For **B S R & Co. LLP**
Chartered Accountants
Firm's Registration No.:101248W/W-100022

K Sudhakar
Partner
Membership No.: 214150
ICAI UDIN:26214150MEVQLS8255
Place: Chennai
Date: 14 May 2026

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT ON THE STANDALONE FINANCIAL STATEMENTS OF MATRIMONY.COM LIMITED FOR THE YEAR ENDED 31 MARCH 2026

Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) The Company does not have any immovable property (other than immovable properties where the Company is the lessee and the leases agreements are duly executed in favour of the lessee). Accordingly, clause 3(i)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) (a) The Company is a service company, primarily rendering matchmaking and marriage services. Accordingly, it does not hold any physical inventories. Accordingly, clause 3(ii)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned any working capital limits in excess of five crore rupees in aggregate from banks and financial institutions on the basis of security of current assets at any point of time of the year. Accordingly, clause 3(ii)(b) of the Order is not applicable to the Company.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnership or any other parties during the year. The Company has made investments in companies and other parties, in respect of which the requisite information is as below. The Company has not made any investments in firms or limited liability partnership.

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity during the year. Accordingly, reporting under clause 3(iii)(a) is not applicable to the Company.

(b) According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion the investments made during the year and the terms and conditions of the investments made during the year are, prima facie, not prejudicial to the interest of the Company. The Company has not provided any loans and advances in the nature of loans, provided any guarantees and given any security to companies, firms, limited liability partnership or any other parties during the year.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans or advance in the nature of loan to any party during the year. Accordingly, reporting under clause 3(iii)(c) is not applicable to the Company

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans or advance in the nature of loan to any party during the year. Accordingly, reporting under clause 3(iii)(d) is not applicable to the Company

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans or advance in the nature of loan to any party during the year. Accordingly, reporting under clause 3(iii)(e) is not applicable to the Company

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans or advance in the nature of loan to any party during the year. Accordingly, reporting under clause 3(iii)(f) is not applicable to the Company

(iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 and 186 of the Companies Act, 2013 ("the Act"). In respect of the investments made by the Company, in our opinion the provisions of Section 186 of the Act have been complied with.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.

(vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for the services provided by it. Accordingly, clause 3(vi) of the Order is not applicable.

(vii) (a) The Company does not have liability in respect of Service tax, Duty of excise, Sales tax and Value added tax during the year since effective 1 July 2017, these statutory dues has been subsumed into GST.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion, the undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues have generally been regularly deposited by the Company with the appropriate authorities.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, no undisputed amounts payable in respect of Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues were in arrears as at 31 March 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, statutory dues relating to Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues which have not been deposited on account of any dispute are as follows:

Name of the statute	Nature of the dues	Amount (₹ in lakhs)*	Period to which the amount relates	Forum where dispute is pending
Income Tax Act, 1961	Income Tax	319	FY 2007-08 & FY 2008-09	High Court of Madras
Income Tax Act, 1961	Income Tax	639	FY 2015-16	High Court of Madras
Income Tax Act, 1961	Income Tax	89	FY 2017-18 & FY 2019-20	Commissioner of Income Tax (Appeals)
The Finance Act, 1994	Service tax	324	FY 2008-09 to FY 2012-13	Customs, Excise and Service tax Apellate Tribunal
The Goods and Services Tax Act, 2017	Goods and Services Tax	72	FY 2017-18 to FY 2021-22	Additonal / Joint Commissioner Appeals, Maharashtra
The Goods and Services Tax Act, 2017	Goods and Services Tax	1	FY 2017-18	Goods and Service Tax Appellate Tribunal
The Goods and Services Tax Act, 2017	Goods and Services Tax	3	FY 2017-18	Additonal / Joint Commissioner Appeals, Delhi

Name of the statute	Nature of the dues	Amount (₹ in lakhs)*	Period to which the amount relates	Forum where dispute is pending
The Goods and Services Tax Act, 2017	Goods and Services Tax	5	FY 2018-19 & FY 2019-20	Additonal / Joint Commissioner Appeals, Kerala
The Goods and Services Tax Act, 2017	Goods and Services Tax	6	FY 2021-22	Additonal / Joint Commissioner Appeals, Tamil Nadu
The Goods and Services Tax Act, 2017	Goods and Services Tax	110	FY 2019-20 to FY 2022-23	Assistant Commissioner, Karnataka
The Goods and Services Tax Act, 2017	Goods and Services Tax	2,619	FY 2019-20	State Tax Officer, Tamil Nadu
The Goods and Services Tax Act, 2017	Goods and Services Tax	135	FY 2019-20	State Tax Officer, Kerala
The Goods and Services Tax Act, 2017	Goods and Services Tax	147	FY 2019-20 to FY 2022-23	Assistant Commissioner, Maharashtra

* These amounts are net of amount paid/ adjusted under protest of INR 37 lakhs.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) In our opinion and according to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries and associate company as defined under the Act.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries and associate company (as defined under the Act).

(x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi) (a) During the course of our examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the year.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

(xiv) (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date for the period under audit.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) The Company is not part of any group (as defined in the regulations made by the Reserve Bank of India). Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvii) The Company has not incurred cash losses in the current and in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Act pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For **B S R & Co. LLP**
Chartered Accountants
Firm's Registration No.:101248W/W-100022

K Sudhakar
Partner
Membership No.: 214150
ICAI UDIN:26214150MEVQLS8255
Place: Chennai
Date: 14 May 2026

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT ON THE STANDALONE FINANCIAL STATEMENTS OF MATRIMONY.COM LIMITED FOR THE YEAR ENDED 31 MARCH 2026

Report on the internal financial controls with reference to the aforesaid standalone financial statements under Clause (i) of Sub-section 3 of Section 143 of the Act

(Referred to in paragraph 2(A)(g) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Opinion

We have audited the internal financial controls with reference to financial statements of Matrimony.com Limited ("the Company") as of 31 March 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31 March 2026, based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's and Board of Directors' Responsibilities for Internal Financial Controls

The Company's Management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls with Reference to Financial Statements

A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements include those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations

of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial controls with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For **B S R & Co. LLP**
Chartered Accountants
Firm's Registration No.:101248W/W-100022

K Sudhakar
Partner
Membership No.: 214150
ICAI UDIN:26214150MEVQLS8255
Place: Chennai
Date: 14 May 2026

Standalone Balance Sheet

as at March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipment	3	**2,113**	1,926
Right of use assets	35(b)	**4,214**	4,611
Intangible assets	3	**1,059**	1,240
Financial assets			
(a) Investments	4	**7,578**	3,615
(b) Security deposits	5(a)	**794**	933
(c) Other Financial Assets	8(a)	**-**	3,130
Deferred tax assets (net)	13	**769**	742
Income tax assets		**34**	33
Other non-current assets	11	**246**	320
Total non-current assets		**16,807**	**16,550**
Current assets			
Financial assets			
(a) Investments	9	**12,560**	9,696
(b) Trade receivables	10	**302**	325
(c) Cash and cash equivalents	6	**190**	1,340
(d) Bank balances other than cash and cash equivalents	7	**550**	4,619
(e) Security deposits	5(b)	**181**	183
(f) Other financial assets	8(b)	**12,521**	12,608
Other current assets	12	**554**	582
Total current assets		**26,858**	**29,353**
TOTAL ASSETS		**43,665**	**45,903**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	14	**1,034**	1,078
Other equity	15	**19,499**	23,113
TOTAL EQUITY	**A**	**20,533**	**24,191**
LIABILITIES			
Non-current liabilities			
Financial liabilities			
(a) Lease liabilities	17	**3,644**	3,609
Other non-current liabilities	18	**28**	-
Total non-current liabilities		**3,672**	**3,609**
Current liabilities			
Financial liabilities			
(a) Lease liabilities	17	**1,291**	1,740
(b) Trade payables	16(a)		
(i) total outstanding dues of micro enterprises and small enterprises; and		**693**	577
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		**5,481**	5,851
(c) Other financial liabilities	16(b)	**624**	1,551
Other current liabilities	18	**10,536**	7,657
Provisions	19	**831**	727
Income tax liabilities		**4**	-
Total current liabilities		**19,460**	**18,103**
TOTAL LIABILITIES	**B**	**23,132**	**21,712**
TOTAL EQUITY AND LIABILITIES	**(A+B)**	**43,665**	**45,903**

Summary of material accounting policies 2.2

The explanatory notes forms an integral part of the standalone financial statements.

As per our report of even date.

For B S R & Co. LLP
Chartered Accountants
ICAI Firm's Registration No.: 101248W/W-100022

K Sudhakar
Partner
Membership No: 214150

Place: Chennai
Date May 14, 2026

For and on behalf of the Board of Directors of Matrimony.com Limited

Murugavel Janakiraman
Chairman & Managing Director
DIN: 00605009

Harigovind Krishnasamy
Chief Financial Officer

Place: Chennai
Date May 14, 2026

S Vijayanand
Company Secretary

Place: Chennai
Date May 14, 2026

Standalone Statement of Profit and Loss

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

	Notes	Year ended March 31, 2026	Year ended March 31, 2025
Revenue from operations	20	45,165	44,700
Finance income	21	2,749	3,296
Other income	22	105	557
Total income		**48,019**	**48,553**
EXPENSES			
Employee benefits expense	23	15,030	13,966
Advertisement and business promotion expenses	26	18,442	18,861
Other expenses	27	7,251	6,696
Depreciation and amortisation expense	24	2,620	2,825
Finance costs	25	462	479
Total expenses		**43,805**	**42,827**
Profit before tax		**4,214**	**5,726**
Tax expenses	28		
- Current tax		908	1,132
- Deferred tax (net)		(28)	101
Total tax expense		**880**	**1,233**
Profit for the year (I)		**3,334**	**4,493**
Other comprehensive income (OCI)			
Items that will not be reclassified to profit or loss			
Re-measurement loss on defined benefit obligations		(19)	(42)
Income tax relating to items that will not be reclassified to profit or loss		5	11
Other comprehensive loss not to be reclassified to profit or loss (A)	29	**(14)**	**(31)**
Other comprehensive income/(loss) to be reclassified to profit or loss (B)		**-**	**-**
Other comprehensive loss for the year, net of tax (A+B) (II)		**(14)**	**(31)**
Total comprehensive income for the year (I + II)		**3,320**	**4,462**
Earnings per equity share of ₹ 5 each	30		
Basic earnings per share (₹)		15.53	20.41
Diluted earnings per share (₹)		15.53	20.40

Summary of material accounting policies 2.2

The explanatory notes forms an integral part of the standalone financial statements.

As per our report of even date.

For B S R & Co. LLP
Chartered Accountants
ICAI Firm's Registration No.: 101248W/W-100022

K Sudhakar
Partner
Membership No: 214150

Place: Chennai
Date May 14, 2026

For and on behalf of the Board of Directors of Matrimony.com Limited

Murugavel Janakiraman
Chairman & Managing Director
DIN: 00605009

Harigovind Krishnasamy
Chief Financial Officer

Place: Chennai
Date May 14, 2026

S Vijayanand
Company Secretary

Place: Chennai
Date May 14, 2026

Standalone Statement of Changes in Equity

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

A EQUITY SHARE CAPITAL:

Equity shares of ₹ 5 each issued, subscribed and fully paid	No. of shares	Amount
Balance as at April 1, 2024	2,22,60,461	1,113
Changes in equity share capital during the year		
Issue of equity shares (Note 14)	5,400	-*
Buyback of equity shares (Note 14)	(7,02,439)	(35)
Balance as at March 31, 2025	**2,15,63,422**	**1,078**
Changes in equity share capital during the year		
Issue of equity shares (Note 14)	3,100	-*
Buyback of equity shares (Note 14)	(8,93,129)	(44)
Balance as at March 31, 2026	**2,06,73,393**	**1,034**

*Represents value less than ₹ 0.5 lakhs

B. OTHER EQUITY

For the period ended March 31, 2026

Particulars	Reserves and Surplus				Total attributable to the owners of the Company
	Securities premium (Note 15)	Retained earnings (Note 15)	Share-based payments reserve (Note 15)	Capital redemption reserve (Note 15)	
Balance as at April 1, 2025	**28**	**22,799**	**218**	**68**	**23,113**
(1) Profit for the year	-	3,334	-	-	3,334
(2) Other comprehensive income for the year ended March 31, 2026 (Note 29)	-	(14)	-	-	(14)
(1)+(2) Total comprehensive income	**-**	**3,320**	**-**	**-**	**3,320**
Exercise of share options (Note 33)	16	-	(5)	-	11
Equity settled share based payment expenses (Note 23)	-	-	26	-	26
Transferred from share-based payments reserve upon lapse of vested stock options	-	9	(9)	-	-
Dividend	-	(1,078)	-	-	(1,078)
Buyback of shares (Note 15)	(28)	(5,865)	-	-	(5,893)
Transfer to capital redemption reserve on buyback	-	(44)	-	44	-
Balance as at March 31, 2026	**16**	**19,141**	**230**	**112**	**19,499**
For the year ended March 31, 2025					
Balance as at April 1, 2024	**3,696**	**24,163**	**203**	**33**	**28,095**
(1) Profit for the year	-	4,493	-	-	4,493
(2) Other comprehensive income for the year ended March 31, 2025 (Note 29)	-	(31)	-	-	(31)
(1)+(2) Total comprehensive income	**-**	**4,462**	**-**	**-**	**4,462**
Exercise of share options (Note 33)	28	-	(9)	-	19
Equity settled share based payment expenses (Note 23)	-	-	35	-	35
Transferred from share-based payments reserve upon lapse of vested stock options	-	11	(11)	-	-
Dividend	-	(2,191)	-	-	(2,191)
Buyback of shares (Note 15)	(3,696)	(3,611)	-	-	(7,307)
Transfer to capital redemption reserve on buyback	-	(35)	-	35	-
Balance as at March 31, 2025	**28**	**22,799**	**218**	**68**	**23,112**

The explanatory notes forms an integral part of the standalone financial statements
As per our report of even date.

For B S R & Co. LLP
Chartered Accountants
ICAI Firm's Registration No.: 101248W/W-100022

K Sudhakar
Partner
Membership No: 214150

Place: Chennai
Date May 14, 2026

For and on behalf of the Board of Directors of Matrimony.com Limited

Murugavel Janakiraman
Chairman & Managing Director
DIN: 00605009

Harigovind Krishnasamy
Chief Financial Officer

Place: Chennai
Date May 14, 2026

S Vijayanand
Company Secretary

Place: Chennai
Date May 14, 2026

Standalone Statement of Cash Flows

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

	Notes	Year ended March 31, 2026	Year ended March 31, 2025
Cash flow from operating activities			
Profit before tax		4,214	5,726
Adjustments for:			
Depreciation and amortisation expense	24	2,620	2,825
Dividend from equity investment	21	(486)	(468)
Finance income recognised on interest-free security deposits	21	(89)	(71)
(Profit) / Loss on sale / write-off of property, plant and equipment (net)		4	(7)
Unrealised foreign exchange (gain) / loss		9	(6)
Gain on preclosure of lease agreement	22	(75)	(201)
Provision for impairment of investment in a subsidiary	27	265	201
Impairment allowance on financial assets (net)	27	5	4
Equity settled share based payment expenses	23	26	35
Liabilities no longer required written back	22	(13)	(332)
Interest expense on lease liabilities	25	452	470
Fair value gain on mutual fund investments at fair value through profit / loss	21	(823)	(840)
Interest income	21	(1,351)	(1,917)
Operating profit before working capital changes		**4,758**	**5,419**
Movement in working capital :			
(Increase) / decrease in financial assets		11	(28)
(Increase) / decrease in other assets		87	(5)
Increase / (decrease) in trade payables		(255)	972
Increase / (decrease) in other financial liabilities		263	(57)
Increase in other liabilities		2,920	4
Increase / (decrease) in provisions		85	(150)
Cash generated from operating activities		**7,869**	**6,155**
Income taxes paid (net of refunds)		(900)	(1,246)
Net cash flow from operating activities (A)		**6,969**	**4,909**
Cash flow from investing activities			
Purchase of property, plant and equipment including intangible assets and capital		(1,087)	(1,282)
Proceeds from sale of property, plant and equipment		18	9
Dividend from equity investment		486	468
Investment in preference shares of other entities		(425)	-
Loans realised from subsidiary/associate		-	193
Proceeds from sale of mutual funds		32,656	18,586
Purchase of mutual funds		(33,087)	(15,982)
Interest received		1,513	2,022
Investment in commercial paper		(4,030)	-
Redemption of commercial paper		2,500	-
Investment in corporate bonds		(3,842)	-
Redemption of bank deposits (with maturity more than three months)		15,775	21,476
Investment in bank deposits (with maturity more than three months)		(8,520)	(18,869)
Net cash flow from investing activities (B)		**1,957**	**6,621**

Standalone Statement of Cash Flows

for the year ended March 31, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

	Notes	Year ended March 31, 2026	Year ended March 31, 2025
Cash flows from financing activities			
Proceeds from exercise of employee stock option scheme (including securities premium)		8	22
Dividend paid		(2,152)	(1,113)
Payment of principal portion of lease liabilities		(1,543)	(1,519)
Payment of interest portion of lease liabilities		(452)	(470)
Buyback of equity shares including transaction cost		(5,937)	(7,342)
Net cash flow used in financing activities (C)		**(10,076)**	**(10,422)**
Net increase / (decrease) in cash and cash equivalents (A+B+C)		**(1,150)**	**1,108**
Effect of exchange differences on cash and cash equivalents held in foreign currency		-	2
Cash and cash equivalents at the beginning of the year		1,340	230
Cash and cash equivalents at the end of the year (refer note 6)		190	1,340

Reconciliation of cash and cash equivalents as per cash flow statement	As at March 31, 2026	As at March 31, 2025
Balances with banks on current accounts	183	1,324
Cheques on hand	1	8
Cash on hand	6	8
Cash and cash equivalents at the end of the year (refer note 6)	190	1,340

The explanatory notes forms an integral part of the standalone financial statements

As per our report of even date.

For B S R & Co. LLP
Chartered Accountants
ICAI Firm's Registration No.: 101248W/W-100022

K Sudhakar
Partner
Membership No: 214150

Place: Chennai
Date May 14, 2026

For and on behalf of the Board of Directors of Matrimony.com Limited

Murugavel Janakiraman
Chairman & Managing Director
DIN: 00605009

Harigovind Krishnasamy
Chief Financial Officer

Place: Chennai
Date May 14, 2026

S Vijayanand
Company Secretary

Place: Chennai
Date May 14, 2026

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

1. CORPORATE INFORMATION

Matrimony.com Limited ('Matrimony.com' or the 'Company') is a public company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. The Company offers online matchmaking services on internet and mobile platforms. The Company delivers matchmaking services to users in India and the Indian diaspora through websites, mobile sites and mobile apps complemented by a wide on-the-ground network in India. Such services are primarily delivered online through popular domain specific web portals like BharatMatrimony.com, CommunityMatrimony.com, AssistedMatrimony.com, EliteMatrimony.com and Jodii.com. Revenue comprises of membership subscription, assisted matrimonial service fees and sales from online advertising packages. The Company has expanded into marriage services such as Mandap & Wedding Bazaar, a listing website for matrimony-related directory services including listings for wedding related services such as wedding planners, venues, cards and caterers.

On September 21, 2017, the Company listed its equity shares with National Stock Exchange of India Limited and BSE Limited. The registered office of the Company is located at TVH Beliciaa Towers, Tower II, 5th Floor, No. 94, MRC Nagar, Raja Annamalaipuram, Chennai - 600028.

The standalone financial statements were approved for issue in accordance with a resolution of the directors on May 14, 2026.

2. MATERIAL ACCOUNTING POLICIES

2.1. Basis of preparation

The standalone financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III).

The standalone financial statements have been prepared on an accrual basis under the historical cost convention except for certain financial assets and financial liabilities are measured at fair value (refer accounting policy regarding financial instruments).

The standalone financial statements are presented in ₹, its functional currency, and all values are rounded to the nearest lakhs, except where otherwise indicated.

The standalone financial statements provide comparative information in respect of the previous period.

The Significant accounting judgements, estimates and assumptions used in the preparation of standalone financial statements is provided in the note to the standalone financial statements

2.2. Summary of material accounting policies

a) Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Based on the time evolved between acquisition of assets for processing and the realisation in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the above purpose of classification as current and non-current.

b) Property, plant and equipment

The cost of an item of property, plant and equipment shall be recognised as an asset if, and only if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. Property, plant and equipment, capital work in progress are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, import duties, and other non-refundable taxes or levies, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use and initial estimate of decommissioning, restoring and similar liabilities, where applicable. Any trade discounts and rebates are deducted in arriving at the purchase price. The Company identifies and determines cost of asset significant to the total cost of the asset, having useful life that is materially different from that of the remaining life. Such cost includes the cost of replacing part of the plant and equipment. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in statement of profit or loss as incurred.

Gains or losses arising from de-recognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the company and the cost of the item can be measured reliably.

The cost of property, plant and equipment at 1 April 2017, the company's date of transition to Ind AS, was determined with reference to its carrying value recognised as per the previous GAAP (deemed cost), as at the date of transition to Ind AS.

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

c) Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is recognised at fair value at the date of acquisition. An intangible assets is recognised only if it is probable future economic benefits attributable to the asset will flow to the company and the cost of the asset can be measured reliably. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets/ intangibles under development, excluding capitalized development costs, are not capitalized and expenditure is reflected in the statement of profit and loss in the period in which the expenditure is incurred.

Intangible assets are amortized on a straight-line basis over the estimated useful economic life. All intangible assets are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

Acquired domain names amortized on straight line basis over the period of rights, ranging between 1 to 10 years based on management estimates. Capitalised 'Portal development' expenses are amortized on straight line basis over the period of 3 to 10 years.

Computer software are depreciated using the straight-line method over a period based on management's estimate of useful lives of such software are 3 to 6 years, or over the license period of the software, whichever is shorter.

The amortisation period and the amortisation method are reviewed at least at each reporting period end. If the expected useful life of the asset is significantly different from previous estimated, the amortisation period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortisation method is changed to reflect the changed pattern. Such changes are treated as changes in accounting estimates.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the company and the cost of the item can be measured reliably.

The cost of intangible assets at 1 April 2017, the company's date of transition to Ind AS, was determined with reference to its carrying value recognised as per the previous GAAP (deemed cost), as at the date of transition to Ind AS.

d) Depreciation and amortisation

Depreciation on property, plant and equipment is provided using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives (determined by the management based on technical estimates). Depreciation on addition/ (disposals) is provided on pro-rata basis i.e. from/ (upto) the date on which asset is ready for use/ (disposed off). The Company, based on technical assessment and review of history of asset usage, depreciates certain items of Computer and network equipment, Furniture and fixtures, Office equipment and Vehicles over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

The estimated useful lives considered for depreciation of property, plant and equipment as per company's policy and as per Companies Act, 2013 are as follows:

Particulars	As per Company's policy	As per Companies Act, 2013
Furniture and fixtures	2-5 years	10 years
Computer and network equipment	3-6 years	3-6 years
Vehicles	5-8 years	10 years
Office equipment	2-7 years	5 years

The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset.

Leasehold improvements are amortised over the primary period of lease.

The depreciation method, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

e) Leases

Company as lessee

The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Company applies a single recognition and measurement approach for all leases. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any re-measurement of lease liabilities.

The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Particulars	Years
Leasehold property	1 year – 9 years

If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (g) Impairment of non-financial assets.

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

Lease Liabilities

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. The Group determines its incremental borrowing rate by obtaining interest rates from various external financing sources.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

f) Borrowing cost

Borrowing cost includes interest, amortisation of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

g) Impairment of non-financial assets

The company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the company estimates the asset's recoverable amount, as the higher of an asset's or cash-generating units (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets.

In assessing value in use, the estimated future cash flows are discounted to their present value at the pre-tax discount rate reflecting current market assessment of time value of money and risks specific to asset. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses of continuing operations are recognized in the statement of profit and loss. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

A previously recognised impairment loss is increased or reversed depending on changes in circumstances. However, the carrying value after reversal is not increased beyond the carrying value that would have prevailed by charging usual depreciation if there was no impairment.

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for the year ended March 31, 2026

h) Revenue from contracts with customers and other income

Revenue from contracts with customers is recognised when control of the services is transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services.

The following specific recognition criteria must also be met before revenue is recognized:

Income from services

Revenues from subscriptions towards matchmaking and marriage service contracts:

The Company recognises revenue from contracts with customers based on a five-step as set out in Ind AS-115 -

- Identification of contracts with the customer – The Company mainly generates revenue from subscriptions towards matchmaking and marriage services contracts and Company identifies the contract with the customer when terms and conditions are agreed that creates enforceable rights and obligations. The rights of each party, payment terms and commercial substance is identified in the terms and condition.

- Identify performance obligations in the contract - The Company assesses the services promised in a contract and identified distinct performance obligation in the contract which is to render the services as agreed in the contract over a period of time for its different services.

- Determine the transaction price - Revenue is measured based on the transaction price, which is the consideration as specified in the contract with the customer that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services The Company collects goods and services tax on behalf of the government and, therefore, it is not an economic benefit flowing to the Company. Hence, it is excluded from revenue.

- Revenue recognition when performance obligation is satisfied - The revenue is recognized pro-rata over the period of the contract as and when services are rendered. Deferred revenue (contract liability) is recognised once a payment is received, or a payment is due from a customer before the Company transfers the related services. Contract liabilities are recognized evenly over the subscription period, being performance obligation of the Company. These are recognised as revenue when the Company performs under the contract (i.e., transfers control of the related services to the customer).

- Revenue is recognised when control of services is transferred to the customer upon the satisfaction of performance obligation under the contract at an amount that reflects the consideration to which the Company received/ expects to be entitled in exchange for those services.

Revenue from business license fees

Revenue from business license fees is recognised as and when the services are rendered as per the terms of the contract at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services.

Interest income

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses.

Dividends

Revenue is recognised when the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

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for the year ended March 31, 2026

Contract balances

Contract assets

A contract asset is the right to consideration in exchange of services transferred to the customer. If the Company performs by transferring services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

Trade receivables

A receivable represents the Company's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in section (q) Financial instruments – initial recognition and subsequent measurement.

Contract liabilities

A contract liability is the obligation to transfer services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract.

i) 1. **Foreign currency transactions**

The Company's standalone financial statements are presented in INR, which is also the Company's functional currency.

Transactions in foreign currencies entered into by the Company are initially recorded at the functional currency spot rates at the date the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in profit or loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

2. **Foreign operations**

The assets and liabilities of foreign operations (subsidiaries, associates), including goodwill and fair value adjustments arising on acquisition, are translated into INR at the exchange rates at the reporting date. The income and expenses of foreign operations are translated into INR at the exchange rates at the dates of the transactions or an average rate if the average rate approximates the actual rate at the date of the transaction.

Foreign currency differences are recognised in OCI and accumulated in the equity (as exchange differences on translating the financial statements of a foreign operation).

When a foreign operation is disposed of in its entirety or partially such that control is lost, the cumulative amount in the translation reserve related to that foreign operation is reclassified to profit or loss as part of the gain or loss on disposal. If the Group disposes of part of its interest in a subsidiary but retains control, then the relevant proportion

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for the year ended March 31, 2026

of the cumulative amount is reallocated to NCI. When the Group disposes of only part of an associate while retaining significant influence or joint control, the relevant proportion of the cumulative amount is reclassified to profit or loss.

j) Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders the related service.

The Company operates a defined benefit gratuity plan, which requires contributions to be made to a separately administered fund.

The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method.

Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as an expense in the statement of profit and loss:

- Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and

- Net interest expense or income.

Short term compensated absences are provided for based on estimates. Long term compensated absences are provided based on the actuarial valuation at the year end. The actuarial valuation is done as per projected unit credit method. The company presents the entire leave as a current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

Short-term employee benefits are measured on an undiscounted basis and expensed as the related service is provided. A liability is recognised for the amount expected to be paid under short-term cash bonus, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

Termination:

Termination benefits are expensed at the earlier of when the Company can no longer withdraw the offer of those benefits and when the Company recognises costs for a restructuring. If benefits are not expected to be settled wholly within 12 months of the reporting date, then they are discounted.

Defined Benefits plans:

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

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for the year ended March 31, 2026

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a potential asset for the company, the recognised asset is limited to the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan ('the asset ceiling'). To calculate the present value of economic benefits, consideration is given to any applicable minimum funding requirements.

Remeasurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. The Company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate determined by reference to market yields at the end of the reporting period on government bonds. This rate is applied on the net defined benefit liability (asset), both as determined at the start of the annual reporting period, taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in profit or loss.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service ('past service cost' or 'past service gain') or the gain or loss on curtailment is recognised immediately in profit or loss. The Company recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.

k) Government Grants

Government grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed.

l) Taxes

Income tax expense comprises current and deferred taxes. Income tax expense is recognized in the statement of profit and loss except to the extent it relates to items recognized directly in equity, in which case it is recognized in equity.

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Company operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Current tax assets and liabilities are offset only if there is a legally enforeable right to set off the recognized amounts and it is intended to realise the asset and settle the liability on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences.

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Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

Deferred tax is not recognised for:

- Temporary differences on the initial recognition of assets or liabilities in a transaction that :
    - Is not a business combination and
    - At the time of the transaction (i) affects neither accounting nor taxable profit or loss and (ii) does not give raise to equal taxable and deductible temporary differences

The carrying amount of deferred tax assets is reviewed at each reporting date and written off to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

m) Share based payments

Employees of the Company receive remuneration in the form of share-based payments, whereby employees render services as consideration for equity instruments (equity-settled transactions).

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model.

That cost is recognised, together with a corresponding increase in share-based payment (SBP) reserves in equity, over the period in which the performance and/or service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Company's best estimate of the number of equity instruments that will ultimately vest. The statement of profit and loss expense or credit for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense.

Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Company's best estimate of the number of equity instruments that will ultimately vest.

Notes to the Standalone Financial Statements

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The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

n) Provisions

Provisions are determined on the best estimates required to settle the obligation at the balance sheet date. Depending on the nature of the underlying obligation, provisions will be discounted to its present value These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

o) Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the standalone financial statements.

p) Fair value measurement

The Company measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the standalone financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

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- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the standalone financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above (Refer note 39).

q) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

However, trade receivables that do not contain a significant financing component are measured at transaction price.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Company's business model for managing them.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

Financial Assets - Business model assessment

The Group makes an assessment of the objective of the business model in which a financial asset is held at a portfolio level because this best reflects the way the business is managed and information is provided to management. The information considered includes:

- the stated policies and objectives for the portfolio and the operation of those policies in practice. These include whether management's strategy focuses on earning contractual interest income, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of any related liabilities or expected cash outflows or realising cash flows through the sale of the assets;

- how the performance of the portfolio is evaluated and reported to the Group's management;

- the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed;

- how managers of the business are compensated – e.g. whether compensation is based on the fair value of the assets managed or the contractual cash flows collected; and

- the frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity

Notes to the Standalone Financial Statements

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Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Group's continuing recognition of the asset

Subsequent measurement

Debt instruments at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Equity investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL. For all other equity instruments, the company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

De-recognition

A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily derecognised (i.e. removed from the Company's standalone balance sheet) when:

- The rights to receive cash flows from the asset have expired, or
- The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

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Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

- Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, deposits, trade receivables and bank balance

- Trade receivables or any contractual right to receive cash or another financial asset that result from transactions

The company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables or contract revenue receivables

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

- All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument

- Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms

As a practical expedient, the Company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

- Financial assets measured as at amortised cost, contractual revenue receivables and lease receivables: ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces

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the net carrying amount. Until the asset meets write-off criteria, the company does not reduce impairment allowance from the gross carrying amount.

- Loan commitments and financial guarantee contracts: ECL is presented as a provision in the balance sheet, i.e. as a liability.

- Debt instruments measured at FVTOCI: Since financial assets are already reflected at fair value, impairment allowance is not further reduced from its value. Rather, ECL amount is presented as 'accumulated impairment amount' in the OCI.

For assessing increase in credit risk and impairment loss, the Company combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables and lease liabilities.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Financial guarantee contracts

Financial guarantee contracts issued by the company are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

De-recognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

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Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

r) Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the cash flows, cash and cash equivalents consist of cash and short-term deposits.

s) Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

t) Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker (CODM). The CODM, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Corporate Management Committee.

Segments are organised based on business which have similar economic characteristics as well as exhibit similarities in nature of products and services offered, the nature of production processes, the type and class of customer and distribution methods. Segment revenue arising from third party customers is reported on the same basis as revenue in the financial statements. Inter-segment revenue is reported on the basis of transactions which are primarily market led.

Segment results represent profits before finance charges, unallocated corporate expenses and taxes. “Unallocated Corporate Expenses” include revenue and expenses that relate to initiatives /costs attributable to the enterprise as a whole and are not attributable to segments.

u) Cash dividend and non-cash distribution to equity holders of the Company

The Company recognises a liability to make cash or non-cash distributions to equity holders of the Company when the distribution is authorised, and the distribution is no longer at the discretion of the Company. As per the corporate laws in India, a distribution is authorised when it is approved by the shareholders. A corresponding amount is recognised directly in equity.

Non-cash distributions are measured at the fair value of the assets to be distributed with fair value re-measurement recognised directly in equity.

Upon distribution of non-cash assets, any difference between the carrying amount of the liability and the carrying amount of the assets distributed is recognised in the statement of profit and loss.

v) Investment in Subsidiaries and Associate

Investment in Subsidiaries and Associate are carried at Cost in the separate financial statements as permitted under Ind AS 27. These investments are assessed for impairment in the manner outlined in Note 2.3(g).

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

w) Non-current assets held for sale

The Company classifies non-current assets and disposal groups as held for sale if their carrying amounts will be recovered principally through a sale rather than through continuing use.

Non-current assets and disposal groups classified as held for sale are measured at the lower of their carrying amount and fair value less costs to sell. Costs to sell are the incremental costs directly attributable to the disposal of an asset (disposal group), excluding finance costs and income tax expense.

The criteria for held for sale classification is regarded as met only when the sale is highly probable, and the asset or disposal group is available for immediate sale in its present condition. Actions required to complete the sale/ distribution should indicate that it is unlikely that significant changes to the sale will be made or that the decision to sell will be withdrawn. Management must be committed to the sale and the sale expected within one year from the date of classification.

For these purposes, sale transactions include exchanges of non-current assets for other non-current assets when the exchange has commercial substance. The criteria for held for sale classification is regarded met only when the assets or disposal group is available for immediate sale in its present condition, subject only to terms that are usual and customary for sales of such assets (or disposal groups), its sale is highly probable; and it will genuinely be sold, not abandoned. The Company treats sale of the asset or disposal group to be highly probable when:

- The appropriate level of management is committed to a plan to sell the asset (or disposal group),
- An active programme to locate a buyer and complete the plan has been initiated (if applicable),
- The asset (or disposal group) is being actively marketed for sale at a price that is reasonable in relation to its current fair value,
- The sale is expected to qualify for recognition as a completed sale within one year from the date of classification, and
- Actions required to complete the plan indicate that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn.

Property, plant and equipment and intangible are not depreciated, or amortised assets once classified as held for sale. Assets and liabilities classified as held for sale are presented separately from other items in the balance sheet.

2.4 Changes in accounting policies and disclosures

Recent accounting pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time.

In May 2025, MCA notified amendments to Ind AS 21 - The Effects of Changes in Foreign Exchange Rates, applicable w.e.f. April 1, 2025. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements. In August 2025, MCA notified the following amendments to:

1. **Ind AS 1, Presentation of Financial Statements, applicable w.e.f. April 1, 2025 –** The amendment relates to classification of liabilities as current or non-current and non-current liabilities with covenants. A liability was earlier classified as current if the entity did not have an unconditional right to defer settlement for at least 12 months after the reporting date. Under the amendment, the requirement for the right to be unconditional has been removed. Instead, the entity must show that a substantive right to defer settlement exists at the reporting date.

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

If a breach of a material covenant occurs on or before the reporting date but the lender agrees after the reporting date and before approval of the financial statements not to demand repayment, the liability is not classified as current, but the entity must provide Ind AS 107 breach disclosures. Companies must also disclose information about non-current liabilities subject to future covenants in the notes to the financial statements. The Company has no impact on account of these amendments in classification criteria of current and non-current liabilities.

2. **Ind AS 7, Statement of Cash Flows and Ind AS 107, Financial Instruments:** Disclosures, applicable w.e.f. April 1, 2025 – The amendment in Ind AS 7 requires to inform users of financial statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. Ind AS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk. The Company has reviewed the amendment and based on its evaluation has determined that there is no impact of the amendment in its financial statements.

3. **Ind AS 12, International Tax Reform –** Pillar Two Model Rules applicable immediately - The amendments provide a temporary mandatory relief from deferred tax accounting for top-up tax and disclose that they have applied the relief. This relief is immediate and applies retrospectively. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements.

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

3 PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Particulars	Property, plant and equipment						Intangible assets			
	Computers and network equipment	Office equipment	Furniture and fixtures	Leasehold improvements	Vehicles	Total of Property, plant and equipment	Web domain	Portal development	Software	Total of Intangible Assets
Cost										
Balance as at April 1, 2024	**5,111**	**388**	**77**	**411**	**99**	**6,086**	**2,082**	**34**	**1,115**	**3,231**
Additions	535	115	55	682	-	1,387	16	-	23	39
Disposals	(169)	(50)	(20)	(31)	-	(270)	-	-	-	-
Balance as at March 31, 2025	**5,477**	**453**	**112**	**1,062**	**99**	**7,203**	**2,098**	**34**	**1,138**	**3,270**
Additions	631	97	101	169	-	998	6	-	5	11
Disposals / Adjustment	(1,946)	(87)	(23)	(177)	-	(2,233)	-	-	(19)	(19)
Balance as at March 31, 2026	**4,162**	**463**	**190**	**1,054**	**99**	**5,968**	**2,104**	**34**	**1,124**	**3,262**
Accumulated depreciation and amortisation										
Balance as at April 1, 2024	**4,094**	**228**	**20**	**164**	**99**	**4,605**	**749**	**31**	**1,041**	**1,821**
Charge for the year	584	125	33	197	-	939	154	-	55	209
Disposals	(169)	(48)	(20)	(30)	-	(267)	-	-	-	-
Balance as at March 31, 2025	**4,509**	**305**	**33**	**331**	**99**	**5,277**	**903**	**31**	**1,096**	**2,030**
Charge for the year	442	73	63	203	-	781	153	-	23	176
Disposals	(1,935)	(85)	(23)	(160)	-	(2,203)	-	-	(3)	(3)
Balance as at March 31, 2026	**3,016**	**293**	**73**	**374**	**99**	**3,855**	**1,056**	**31**	**1,116**	**2,203**
Net block carrying amounts										
As at March 31, 2025	**968**	**148**	**79**	**731**	**-**	**1,926**	**1,195**	**3**	**42**	**1,240**
As at March 31, 2026	**1,146**	**170**	**117**	**680**	**-**	**2,113**	**1,048**	**3**	**8**	**1,059**

The amount of borrowing costs capitalised during the year ended March 31, 2026 was ₹ Nil (March 31, 2025: ₹ Nil).

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

4 NON CURRENT INVESTMENTS

4 (a) Investment in subsidiaries and associate

	As at March 31, 2026	As at March 31, 2025
In subsidiaries (at cost)		
Sys India Private Limited	**1**	1
- 99,900 (March 31, 2025 - 99,900) equity shares of Re. 1 each fully paid up		
Consim Info USA Inc., USA	**-***	-*
- 1,000 (March 31, 2025 - 1,000) equity shares of USD 1 each fully paid up		
Matrimony DMCC, Dubai	**10**	10
- 50 (March 31, 2025 - 50) equity shares of AED 1,000 each fully paid up		
Boatman Tech Private Limited	**529**	794
- 16,691 (March 31, 2025 - 16,691) equity shares of ₹ 10 each fully paid up, less Impairment allowance of ₹ 466 lakhs (March 31, 2025 : ₹ 201 lakhs) (refer note below)		
Bangladeshi Matrimony Private Limited #	**145**	145
- 16,51,738 (March 31, 2025 - 16,51,738) equity shares of TK 10 each fully paid up		
In Associate (at cost)		
Astro Vision Futuretech Private Limited	**614**	614
- 3,341 (March 31, 2025 - 3,341) equity shares of ₹ 10 each fully paid up		

4 (b) Investment in preference shares of other entities (Unquoted) (at FVTOCI)

Bharat Ek Khoj Spiritual Tech Private Limited	**425**	-
- 886 (March 31, 2025 - Nil) 0.001% cumulative compulsorily convertible preference shares of ₹ 10 each fully paid up		
Total	**1,724**	**1,564**
Aggregate amount of unquoted investments (net of impairment allowance)	**1,724**	1,564
Aggregate impairment allowance in the value of unquoted investments (included in the above)	**(466)**	(201)

*Represents value less than ₹ 0.5 lakhs

The Company had incorporated an overseas wholly owned subsidiary "Bangladeshi Matrimony Private Limited" during the FY 2021-22 under the Registrar of Joint Stock Companies & Firms, Bangladesh. The Company had invested 97,850 TK (₹ 0.88 lakhs) towards equity investment. During the FY 2022-23, the Company had further invested 1,10,19,539 TK (₹ 94.70 lakhs) in the shares of Bangladeshi Matrimony. During the FY 2024-25, the Board of Directors at its meeting held on January 07, 2025 approved for allotment of 5,51,954 equity shares of Taka 10 each to the Company by way of conversion of existing loan which was outstanding in the books into equity share capital amounting to ₹ 49 lakhs and the shares had been alloted as at March 31, 2025.

Note: Impairment assessment of investment in Boatman Tech Private Limited

The Company performed its annual impairment assessment of investment made in Boatman Tech Private Limited and has recognised a impairment allowance amounting to ₹ 265 lakhs during the year ended March 31, 2026 (March 31, 2025: ₹ 201 lakhs). The same has been disclosed under other expenses in the statement of profit and loss (also refer note 27).

Information about subsidiaries and associate

Name of subsidiaries/associate	Subsidiary/ Associate	Principal place of business	As at March 31, 2026	As at March 31, 2025
			Proportion of the ownership interest	Proportion of the ownership interest
Sys India Private Limited	Subsidiary	India	**100.00%**	100.00%
Consim Info USA Inc.	Subsidiary	USA	**100.00%**	100.00%
Matrimony DMCC	Subsidiary	UAE	**100.00%**	100.00%
Boatman Tech Private Limited	Subsidiary	India	**100.00%**	100.00%
Bangladeshi Matrimony Private Limited	Subsidiary	Bangladesh	**100.00%**	100.00%
Astro Vision Futuretech Private Limited	Associate	India	**26.09%**	26.09%

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

		Face value (₹)	As at March 31, 2026	As at March 31, 2025
4 (c)	**Investment in Tax free bonds (quoted) (at amortised cost)**			
	20,000 units (March 31, 2025: 20,000 units) NABARD Bonds 7.64%	1,000	**225**	230
	20,000 units (March 31, 2025: 20,000 units) HUDCO Bonds 7.39%	1,000	**227**	231
	25,000 units (March 31, 2025: 25,000 units) IRFC Bonds 7.35%	1,000	**284**	289
	20,000 units (March 31, 2025: 20,000 units) NHAI Bonds 7.39%	1,000	**227**	232
	23,325 units (March 31, 2025: 23,325 units) NHAI Bonds 7.35%	1,000	**266**	271
	22,000 units (March 31, 2025: 22,000 units) NHAI Bonds 7.35%	1,000	**251**	255
	22,992 units (March 31, 2025: 22,992 units) HUDCO Bonds 7.39%	1,000	**260**	265
	4,938 units (March 31, 2025: 4,938 units) NHB Bonds 8.68%	5,000	**271**	278
	Aggregate book value of quoted non current investments		**2,011**	**2,051**
4 (d)	**Investment in Corporate bonds (quoted) (at amortised cost)**			
	1,000 units (March 31, 2025: Nil units) Kotak Mahindra Prime Limited 7.264%	1,00,000	**1,005**	-
	700 units (March 31, 2025: Nil units) THDC India Limited 7.73%	1,00,000	**712**	-
	500 units (March 31, 2025: Nil units) Piramal Finance Limited 8.75%	1,00,000	**503**	-
	600 units (March 31, 2025:Nil units) Muthoot Finance Limited 8.03%	1,00,000	**600**	-
	5 units (March 31, 2025: Nil units) HUDCO 7.87%	10,00,000	**508**	-
	500 units (March 31, 2025: Nil units) Axis Finance Limited 7.89%	1,00,000	**514**	-
	Aggregate book value of quoted non current investments		**3,842**	**-**
	Aggregate amount of quoted investments and market value thereof		**5,690**	1,958
	Aggregate provision for impairment allowance in value of quoted investments		**-**	-
	Total non-current investments (4(a)+4(b))+4(c)+4(d))		**7,578**	**3,615**

5 SECURITY DEPOSITS

(at amortised cost)

		As at March 31, 2026	As at March 31, 2025
5(a)	**Non-current**		
	Security deposits		
	- Considered good	**794**	933
	- Considered doubtful	**49**	49
		843	982
	Less: Impairment allowance on financial assets	**(49)**	(49)
	Total non current	**794**	**933**
5(b)	**Current**		
	Security deposits		
	- Considered good	**181**	183
	Total current	**181**	**183**
	Total (5(a) + 5(b))	**975**	**1,116**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

6 CASH AND CASH EQUIVALENTS

	As at March 31, 2026	As at March 31, 2025
Balances with banks on current accounts*	183	1,324
Cheques on hand	1	8
Cash on hand	6	8
Total	**190**	**1,340**

* Balances with banks on current accounts include ₹ 8 lakhs as at March 31, 2026 (March 31, 2025 - ₹ 1,081 lakhs) of earmarked balance pertaining to unpaid dividend.

7 BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS

	As at March 31, 2026	As at March 31, 2025
Current		
Deposits with original maturity of more than 3 months but less than 12 months	550	4,619
Total	**550**	**4,619**

8 OTHER FINANCIAL ASSETS

(at amortised cost)

		As at March 31, 2026	As at March 31, 2025
8(a)	**Non Current**		
	Interest accrued on fixed deposits	-	36
	Deposits with original maturity of more than 12 months	-	3,094
	Total	**-**	**3,130**
8(b)	**Current**		
	Interest accrued on fixed deposits	679	903
	Interest accrued on tax free bonds	41	42
	Interest accrued on Corporate bonds	58	-
	Deposits with original maturity of more than 12 months	11,064	11,156
	Loans to employees		
	- Considered good	32	42
	- Considered doubtful	17	7
		49	**49**
	Less: Impairment allowance on financial assets	(17)	(7)
		32	**42**
	Receivable from payment gateways		
	- Considered good	647	465
	- Considered doubtful	-	-
		647	**465**
	Total	**12,521**	**12,608**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

9 INVESTMENTS

		As at March 31, 2026	As at March 31, 2025
9(a)	**Investment in mutual funds (quoted) (at fair value through profit and loss)**		
	6,20,424.46 units (March 31, 2025: 6,20,424.46 units) Aditya Birla Sun Life Money Manager Fund Growth	**2,399**	2,253
	10,163.14 units (March 31, 2025: 43,114.22 units) Tata Money Market Fund Direct Growth	**512**	2,034
	24,079.31 units (March 31, 2025: 40,285.21 units) Kotak Money Market Fund Growth	**1,131**	1,775
	1,32,58,390.31 units (March 31, 2025: 1,44,49,950.14 units) Tata Ultra Short Term Fund - Direct Plan	**2,070**	2,110
	1,21,87,666.22 units (March 31, 2025: Nil units) Tata Income Plus Arbitrage FOF Direct Plan Growth	**1,268**	-
	24,35,823.24 units (March 31, 2025: Nil units) Nippon India Dynamic Bond Fund Direct Growth Plan	**1,002**	-
	Nil units (March 31, 2025: 17,672.50 units) HSBC Liquid Fund Growth	**-**	453
	39,02,540.68 units (March 31,2025: Nil units) ICICI Corporate Bond Fund Direct Plan Growth	**1,267**	-
	Nil units (March 31, 2025: 24,542.28 units) Invesco India Money Market Fund - Direct Plan - Growth	**-**	758
	126,125.50 units (March 31, 2025: Nil units) Invesco India Income Plus Arbitrage Active FOF Direct Plan Growth	**1,301**	-
	Nil units (March 31, 2025: 8,802.38 units) Invesco India Liquid Fund - Direct Plan - Growth	**-**	313
	Aggregate book value of quoted current investments	**10,950**	**9,696**
9(b)	**Investment in commercial paper (quoted) (at amortised cost)**		
	348 units (March 31, 2025: Nil units) IIFL Finance Limited - 8.8%	**1,610**	-
	Total current investments 9(a)+9(b)	**12,560**	**9,696**
	Aggregate amount of quoted investments and market value thereof	**12,690**	9,696
	Aggregate provision for impairment allowance in value of investments	**-**	-

10 TRADE RECEIVABLES

(unsecured and at amortised cost)

	As at March 31, 2026	As at March 31, 2025
Trade receivables*	**101**	43
Receivables from related parties (refer note 36) - considered good	**201**	282
Total	**302**	**325**
Trade receivables		
- Considered good	**302**	325
- Credit impaired	**11**	6
	313	**331**
Impairment allowance (allowance for bad and doubtful debts)		
- Credit impaired	**(11)**	(6)
Total current trade receivables	**302**	**325**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Trade receivables

No trade or other receivables are due from directors or other officers of the Company either severally or jointly with any other person or from firms or private companies respectively in which any director is a partner, a director or a member.

* Trade receivables are non-interest bearing and are due immediately.

For terms and conditions relating to related party receivables, refer note 36

For Company's risk management process refer note 39.

Trade receivables ageing schedule as at March 31, 2026

Particulars	Outstanding for following periods from due date of transaction						
	Not due	Less than 6 months	6 months -1 year	1-2 Years	2-3 years	More than 3 years	Total
Undisputed trade receivables							
(a) considered good	51	72	12	28	13	126	302
(b) which have significant increase in credit risk	-	-	-	-	-	-	-
(c) credit impaired	-	11	-	-	-	-	11
Disputed trade receivables							
(d) considered good	-	-	-	-	-	-	-
(e) which have significant increase in credit risk	-	-	-	-	-	-	-
(f) credit impaired	-	-	-	-	-	-	-
Total	**51**	**83**	**12**	**28**	**13**	**126**	**313**

Trade receivables ageing schedule as at March 31, 2025

Particulars	Outstanding for following periods from due date of transaction						
	Not due	Less than 6 months	6 months -1 year	1-2 Years	2-3 years	More than 3 years	Total
Undisputed trade receivables							
(a) considered good	-	72	4	13	73	163	325
(b) which have significant increase in credit risk	-	-	-	-	-	-	-
(c) credit impaired	-	6	-	-	-	-	6
Disputed trade receivables							
(d) considered good	-	-	-	-	-	-	-
(e) which have significant increase in credit risk	-	-	-	-	-	-	-
(f) credit impaired	-	-	-	-	-	-	-
Total	**-**	**78**	**4**	**13**	**73**	**163**	**331**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Break up of financial assets carried at amortised cost

	As at March 31, 2026	As at March 31, 2025
Non current investments (note 4)	7,153	3,615
Security deposits (non-current) (note 5 (a))	794	933
Security deposits (current) (note 5(b))	181	183
Cash and cash equivalents (note 6)	190	1,340
Bank balances other than cash and cash equivalents (current) (note 7)	550	4,619
Other financial assets - current (note 8(b))	12,521	12,608
Other financial assets - non current (note 8(a))	-	3,130
Current investments (note 9(b))	1,610	-
Trade receivables (note 10)	302	325
Total financial assets carried at amortised cost	**23,301**	**26,753**

11 OTHER NON-CURRENT ASSETS

	As at March 31, 2026	As at March 31, 2025
Balances with statutory / government authorities	217	217
Prepaid expenses	17	76
Capital advances	12	27
Total	**246**	**320**

12 OTHER CURRENT ASSETS

	As at March 31, 2026	As at March 31, 2025
Prepaid expenses	341	420
Advance to vendors for supply of goods and services	142	104
Balances with statutory / government authorities	71	58
Total	**554**	**582**

13 DEFERRED TAX ASSETS (NET)

	As at March 31, 2026	As at March 31, 2025
Deferred tax assets	1,966	1,987
Deferred tax liabilities	(1,197)	(1,245)
Deferred tax assets (Net)	**769**	**742**
Reconciliation of deferred tax asset (net)		
Opening balance	742	843
Tax income / (expense) during the year in profit and loss	28	(101)
Closing balance	**769**	**742**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Deferred tax relates to the following :

Particulars	Balance Sheet		Profit and Loss		OCI	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Deferred tax liability						
Impact of fair valuation on mutual funds at fair value through profit or loss	203	152	51	(56)	-	-
Impact of ROU asset recognised as per Ind AS 116	994	1,093	(99)	(89)	-	-
Gross deferred tax liability	**1,197**	**1,245**	**(48)**	**(145)**	**-**	**-**
Deferred tax asset						
Impact of lease liability recognised as per Ind AS 116	1,217	1,318	(101)	(127)	-	-
Impact of expenditure charged to the statement of profit and loss but allowed for tax purposes on payment basis	84	59	25	(15)	-	-
Impairment allowance on financial assets	3	3	-	1	-	-
Capital expenditure disallowed	5	8	(3)	-	-	-
Impairment allowance on deposits	12	12	-	-	-	-
Impact of difference between written down value of property, plant and equipment in books for financial reporting and tax books	240	271	(31)	(54)	-	-
Impairment of investments	117	29	88	29	-	-
Provisions	288	287	1	(80)	-	-
Gross deferred tax asset	**1,966**	**1,987**	**(21)**	**(246)**	**-**	
Net deferred tax asset / (deferred tax liability)	**769**	**742**	**28**	**(101)**	**-**	**-**

The Company offsets tax assets and liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.

14 SHARE CAPITAL

	As at March 31, 2026	As at March 31, 2025
Authorised shares		
3,60,00,000 Equity shares of ₹ 5/- each (March 31, 2025: 3,60,00,000 Equity shares of ₹ 5/- each)	1,800	1,800
42,00,000 (March 31, 2025: 42,00,000) Optionally Convertible Preference Shares (OCPS) / Compulsorily Convertible Preference Shares (CCPS) of ₹ 5/- each	210	210
Issued, subscribed and fully paid-up equity shares		
2,06,73,393 Equity shares of ₹ 5/- each (March 31, 2025: 2,15,63,422 Equity shares of ₹ 5/- each)	1,034	1,078
	1,034	1,078

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	March 31, 2026		March 31, 2025	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the year	2,15,63,422	1,078	2,22,60,461	1,113
Issued during the year - ESOS (refer note 33)	3,100	-*	5,400	-*
Buyback of shares	(8,93,129)	(44)	(7,02,439)	(35)
Outstanding at the end of the year	**2,06,73,393**	**1,034**	**2,15,63,422**	**1,078**

*Represents value less than ₹ 0.5 lakhs

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

The Board of Directors at its meeting held on December 15, 2025, approved a proposal to buy-back up to 893,129 equity shares of the Company for an aggregate amount not exceeding ₹ 5,850 lakhs, being 24.68% and 24.81% of the aggregate of the total paid-up equity share capital and free reserves of the Company based on the audited standalone and consolidated financial statements respectively as at March 31, 2025, at a price not exceeding ₹ 655 per equity share subject to approval from shareholders. Subsequently, on January 18, 2026 the shareholders approved the buyback of equity shares and on January 20, 2026, the buyback committee of the Board of Directors approved the final buy back price of ₹ 655 per equity share. The record date for determining the buyback entitlement was determined to be January 30, 2026 and the tendering period for the buyback commenced from February 05, 2026 to February 11, 2026. The Company completed the buyback of shares by February 18, 2026 and extinguished the shares by February 23, 2026. The Company incurred ₹ 87 lakhs as expenses towards buyback of equity shares and accounted it as reduction from the equity during the year ended March 31, 2026.

(b) Terms / rights attached to equity shares

The Company has only one class of equity shares having face value of ₹ 5/- per share. Each holder of equity shares is entitled to one vote per share. All these shares have the same rights and preference with respect to payment of dividend, repayment of capital and voting.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of shareholders holding more than 5% shares in the Company

Name of shareholder	March 31, 2026		March 31, 2025	
	No. of shares	% holding in the class	No. of shares	% holding in the class
Murugavel Janakiraman *	**1,20,23,815**	**58.16%**	1,14,81,016	53.24%
Nalanda India Equity Fund Limited	**18,39,935**	**8.90%**	21,03,577	9.76%
Massachusetts Institute of Technology	**14,73,459**	**7.13%**	16,84,590	7.81%

*In Extraordinary General Meeting held on August 5, 2015, the shareholders approved the consolidation of shares as follows - every 5 (Five) existing equity shares of nominal face value of ₹ 3/- (Rupee Three Only) each fully paid up into 3 (Three) equity shares of nominal face value of ₹ 5/- (Rupees Five Only) each fully paid-up and every 5 (Five) existing preference shares of nominal face value of ₹ 3/- (Rupee Three Only) each fully paid up into 3 (Three) preference shares of nominal face value of ₹. 5/- (Rupees Five Only) each fully paid-up. Consequent to the consolidation of shares mentioned above, 12 equity shares representing fractions of less than one equity share of ₹ 5/- each have been transferred to Mr. Murugavel Janakiraman, Promoter and Managing Director, who will act as a trustee for and on behalf of such equity shareholders holding fractional shares.

(d) Shares reserved for issue under options

For details of shares reserved for issue under the employee stock option plan of the Company, refer note 33.

(e) In the period of five years immediately preceding March 31, 2026:

i) The Company has not issued any shares for consideration other than cash.

ii) The Company has not issued any bonus shares.

iii) The Company bought back shares and extinguished a total of 22,47,741 equity shares.

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

(f) Shares held by promoters at the end of the year

Details of promoters shareholding	March 31, 2026	March 31, 2025
Change in promoters holding during the year (%)	4.92%	1.66%
Change in promoters holding during the year (no. of shares)	5,42,799	-

Details of promoters shareholding

Promoters name	March 31, 2026		March 31, 2025	
	No. of shares	% of Total shares	No. of shares	% of Total shares
Murugavel Janakiraman	1,20,23,815	58.16%	1,14,81,016	53.24%
Total	**1,20,23,815**	**58.16%**	**1,14,81,016**	**53.24%**

15 OTHER EQUITY

		As at March 31, 2026	As at March 31, 2025
(a)	**Securities premium account**		
	Opening balance	28	3,696
	Less: Amount paid on buyback of shares (including transaction costs)	(28)	(3,696)
	Add: Premium on exercise of stock options	16	28
	Closing balance	**16**	**28**

		As at March 31, 2026	As at March 31, 2025
(b)	**Retained earnings**		
	Opening balance	22,799	24,163
	Add : Profit for the year	3,334	4,493
	Less : Re-measurement loss on defined benefit plans (net of tax) (refer note 29)	(14)	(31)
	Add : Transferred from share-based payments reserve upon lapse of stock options	9	11
	Less : Buyback and buyback expenses	(5,865)	(3,611)
	Less : Dividend	(1,078)	(2,191)
	Less : Transfer to capital redemption reserve on buyback	(44)	(35)
	Closing balance	**19,141**	**22,799**
	Dividend distribution made and proposed:		
	Final dividend on equity shares declared and paid:		
	"Final dividend for the year ended on March 31, 2026: ₹ Nil per share, (March 31, 2025: ₹ 5 per share, March 31, 2024: ₹ 5 per share)"	1,078	1,113
	Interim dividend on equity shares declared:		
	Interim dividend for the year ended on March 31, 2026: ₹ Nil per share, (March 31, 2025: ₹ 5 per share)	-	1,078
	Proposed dividend on equity shares:		
	"Final dividend for the year ended on March 31, 2026: ₹ 5 per share, (March 31, 2025: ₹ 5 per share)"	1,034	1,078
		1,034	**1,078**

Proposed dividend on equity shares are subject to approval at the annual general meeting and are not recognized as a liability as at balance sheet date.

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

		As at March 31, 2026	As at March 31, 2025
(c)	**Share based payments reserve**		
	Opening balance	**218**	203
	Addition during the year	**26**	35
	Less: Transferred to security premium on exercise of stock options	**(5)**	(9)
	Less: Transferred to retained earnings upon lapse of stock options	**(9)**	(11)
	Closing balance	**230**	**218**

		As at March 31, 2026	As at March 31, 2025
(d)	**Capital redemption reserve**		
	Opening balance	**68**	33
	Add : Transfer from retained earnings on buyback	**44**	35
	Closing balance	**112**	**68**
	Total other equity	**19,499**	**23,113**

Nature and purpose of reserves

(a) Securities premium

The amount received in excess of the face value of equity shares has been classified as securities premium. This reserve is utilised in accordance with Section 52 of Companies Act, 2013.

(b) Retained earnings

Retained earnings represent the amount of accumulated earnings of the Company as on balance sheet date.

(c) Share based payment reserve

The share options outstanding account is used to record the fair value of equity-settled, share-based payment transactions with employees. The amounts recorded in share options outstanding account are transferred to securities premium upon exercise of stock options and transferred to the retained earnings account to the extent of stock options vested and not exercised by employees.

(d) Capital redemption reserve

In accordance with Section 69 of the Companies Act, 2013, the Company creates capital redemption reserve equal to the nominal value of the shares bought back as an appropriation from the retained earnings. The reserve is utilised in accordance with Section 69 of the Companies Act, 2013.

16 TRADE AND OTHER PAYABLES

(at amortised cost)

(a) Trade payables

	As at March 31, 2026	As at March 31, 2025
Trade payables		
Current		
Trade payables*	**6,133**	6,333
Dues to related parties (refer note 36)	**41**	95
Total	**6,174**	**6,428**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

	As at March 31, 2026	As at March 31, 2025
Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and (refer note 31)	693	577
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	5,481	5,851
Total	**6,174**	**6,428**

* The Company had filed a Commercial Suit in the Honourable Madras High Court, against Google LLC and its affiliates ("Google"), challenging the service fee charged under the Google Play Developer Distribution Agreement (DDA). This was pertaining to payments made by Company's customers for in-App Purchases, downloaded from the Google Play Store effective from April 26, 2023. In this regard, the Company amongst other reliefs, sought for injunction from the Honourable Madras High Court against delisting Company's Apps from Google Play Store for non-compliance of the DDA.

On August 03, 2023, the Honourable Madras High Court rejected the plaint filed by the Company on grounds of jurisdiction and the said order was challenged in the Division Bench of Honourable Madras High Court. The appeal was dismissed on the grounds of jurisdiction vide its order dated January 19, 2024. The Company has filed an appeal challenging the order with the Hon'ble Supreme Court of India. Pending outcome of the appeal with the Hon'ble Supreme Court of India, the management has made the best estimate of the economic outflow and recorded a provision towards service fee for the applicable period.

Further, the Company's Apps were delisted from the Google play Store on March 01, 2024. Subsequently,the Company changed its business model, for which service fee charged under DDA is not applicable and upon review of the submissions made by Company to Google, all the Company's Apps were restored in the Google play store on March 06, 2024.

Trade payables ageing schedule as at March 31, 2026

Particulars	Outstanding for the following periods from the due date of payment					
	Not due	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(a) MSME	689	4	-	-	-	693
(b) Others	5,421	53	7	-	-	5,481
(c) Disputed dues- MSME	-	-	-	-	-	-
(d) Disputed dues- others	-	-	-	-	-	-
Total	**6,110**	**57**	**7**	**-**	**-**	**6,174**

Trade payables ageing schedule as at March 31, 2025

Particulars	Outstanding for the following periods from the due date of payment					
	Not due	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(a) MSME	577	-	-	-	-	577
(b) Others	5,716	133	2	-	-	5,851
(c) Disputed dues- MSME	-	-	-	-	-	-
(d) Disputed dues- others	-	-	-	-	-	-
Total	**6,294**	**133**	**2**	**-**	**-**	**6,428**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

(b) Other financial liabilities

	As at March 31, 2026	As at March 31, 2025
Current		
Dues to employees	**615**	352
Payables for capital purchases	**1**	118
Unpaid dividend	**8**	1081
Total	**624**	**1551**

Trade payables and other payables are generally non-interest bearing and is in the range of 0 to 3 months.

For Company's risk management process refer note 39.

17 LEASE LIABILITIES

	As at March 31, 2026	As at March 31, 2025
Non-current (refer note 35(b))		
Lease liabilities	**3,644**	3,609
Current (refer note 35(b))		
Lease liabilities	**1,291**	1,740
Total	**4,935**	**5,349**

Break up of financial liabilities carried at amortised cost

	As at March 31, 2026	As at March 31, 2025
Trade payables (note 16(a))	**6,174**	6,428
Other financial liabilities (note 16(b))	**624**	1,551
Non-current lease liabilities (note 17)	**3,644**	3,609
Current lease liabilities (note 17)	**1,291**	1,740
Total financial liabilities carried at amortised cost	**11,732**	**13,328**

18 OTHER LIABILITIES

	As at March 31, 2026	As at March 31, 2025
Non-current		
Deferred revenue	**28**	-
Total	**28**	**-**
Current		
Deferred revenue	**9,866**	7,078
Advances from customers	**63**	18
Other advances	**15**	15
Statutory dues and other taxes payable	**592**	546
Total	**10,564**	**7,657**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

19 PROVISIONS

	As at March 31, 2026	As at March 31, 2025
Current		
Provision for employee benefits		
- Provision for gratuity (refer note 34)	**161**	163
- Provision for leave benefits	**361**	257
Other provisions		
Provision for litigations (refer below)	**309**	307
Total	**831**	**727**
Provision for litigations:		
The movement of provision for litigation during the period is given below:		
Opening balance	**307**	401
Net addition/(deletion)	**2**	(94)
Closing balance	**309**	**307**

(a) **Employees' Provident Fund (EPF):** During the year ended March 31, 2015, the Company received a demand order from Regional Commissioner of Provident Fund, on account of non- inclusion of various allowances for the calculation of Provident Fund (PF) contribution for the period April 2012 to May 2014, which was disputed by the Company. Pending conclusion of the related proceedings, the Honourable Supreme Court issued an order dated February 28, 2019, in a matter similar to the case involving the Company as detailed above. Subsequently, during the year 2019-20, the Company received demand order from PF Recovery Officer to pay ₹ 163 lakhs to the respective employee PF accounts or by way of Demand Draft (DD) in favour of Regional Provident Fund Commissioner. The Company during the year 2019-20, obtained an interim stay on this demand. The Company has paid ₹ 163 lakhs of the demand and ₹ 8 lakhs of interest under protest. Company has further remitted an additional amount of ₹ 10 lakhs penalty.

There are numerous interpretative issues relating to this Supreme Court judgement. The Company based on legal advice received and management 's evaluation and best estimate, had made a provision for the demand amount of ₹ 163 lakhs and interest of ₹ 73 lakhs. As a matter of prudence, the Company has also provided for ₹ 20 lakhs for further periods. Based on evaluation of the Supreme Court order, the management has determined that the position followed for periods subsequent to the demand (as above), i.e. from May 2014 is appropriate. The Company has accounted for a total provision is ₹ 256 lakhs as at March 31, 2026 and March 31, 2025. The Company has created the above provision without prejudice to its legal rights under the Employees Provident Fund and Miscellaneous Provisions Act, 1952.

Based on legal advice obtained and management assessment in this regard, no provision is deemed necessary towards interest and penalty on PF demanded for employees whose details are not identifiable and with respect to the penalty for employees, whose details are identifiable. Accordingly, interest obligation of ₹ 63 lakhs and damages for ₹ 153 lakhs respectively are disclosed as contingent liabilities as at March 31, 2026 and March 31, 2025 (refer note 35(c)).

(b) **Service Tax:** The Company had received a demand order of ₹ 350 lakhs along with interest and penalty from Commissioner of Service Tax for non-payment of service tax on certain services rendered during the period FY 2008-09 to 2012-13. The Company has filed an appeal with Customs Excise and Service Tax Appellate Tribunal (CESTAT) and had deposited ₹ 26 lakhs towards statutory pre-deposit for filing such appeal. As a matter of prudence, the Company

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

had provided ₹ 14 lakhs for service tax demand, ₹ 37 lakhs for interest upto FY 2024-25 and an additional amount of ₹ 2 lakhs during FY 2025-26. The Company has accounted for a total provision is ₹ 53 lakhs as at March 31, 2026. Based on evaluation of the technical position as well as legal advice obtained from experts, management believes that the ultimate outcome of this proceedings would be favourable. The Company has disclosed the balance demand amount of ₹ 336 lakhs and interest and penalty aggregating to ₹ 1,190 lakhs as contingent liability. (Refer note 35(c)).

20 REVENUE FROM OPERATIONS

	Year ended March 31, 2026	Year ended March 31, 2025
Income from services	44,938	44,477
Business license fee (refer note 36)	227	223
Total	**45,165**	**44,700**

Disaggregated revenue information:

Set out below is the disaggregation of the Company's revenue from contracts with customers:

	Year ended March 31, 2026	Year ended March 31, 2025
Type of services:		
Matchmaking services	44,736	44,112
Marriage services	429	588
Total revenue from contracts with customers	**45,165**	**44,700**
Geographical revenue:		
India	39,842	39,254
Outside India	5,323	5,446
Total revenue from contracts with customers	**45,165**	**44,700**
Timing of revenue recognition:		
Services transferred at a point in time	-	-
Services transferred over time	45,165	44,700
Total revenue from contracts with customers	**45,165**	**44,700**

Contract balances:

	As at March 31, 2026	As at March 31, 2025
Trade receivables	302	325
Contract assets	-	-
Contract liabilities *	9,957	7,096

* Contract liabilities include short-term advances received to deliver subscription services (Refer Note 18).

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Set out below is the amount of revenue recognised from:

	Year ended March 31, 2026	Year ended March 31, 2025
Amounts included in contract liabilities at the beginning of the year	7,096	7,462
Performance obligations satisfied in previous years	-	-

Reconciling the amount of revenue recognised in the statement of profit and loss with the contracted price:

Based on the Company's nature of business and the type of contracts entered with the customers, the Company does not have any difference between the amount of revenue recognized in the statement of profit and loss and the contracted price except for refund provision adjusted / reversed with the revenue from operations for ₹ 8 lakhs for the current year (March 31, 2025: ₹ 11 lakhs).

Performance obligation:

Information about the Company's performance obligations are summarised below:

(a) Matchmaking services

The performance obligation is satisfied over the period of subscription ranging from 1 to 12 months and the payment is collected upfront.

(b) Marriage services & others

Marriage services & others consist of WeddingBazaar services, Mandap services, Wedding gift box, MatchAstro services and Many Jobs.

(i) Wedding Bazaar services

The primary performance obligation under Wedding bazaar services contract is satisfied over the period of subscription where payment for the services is collected upfront. The Company also charges a fixed fee for other services provided under the contract for which the performance obligation is satisfied over the period of the contract. There are no significant financing component in these contracts.

(ii) Mandap services

The primary performance obligation under Mandap services contract is satisfied over the period of subscription where the payment for the services is collected upfront. There are no significant financing component in these contracts.

(iii) Many Jobs

The primary performance obligation under Many Jobs services contract is satisfied over the period of subscription ranging from 1 to 12 months and the payment is collected upfront.

(iv) MatchAstro services

The primary performance obligation under Astrology services contract is satsified at the point of time when the service is provided. The payment is collected upfront. There are no significant financing component in these contracts.

There are no significant return / refund / other obligations for any of the above mentioned services.

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

21 FINANCE INCOME

	Year ended March 31, 2026	Year ended March 31, 2025
Interest income		
- Interest on bank deposits	1,091	1,624
- Finance income recognised on interest-free security deposits	89	71
- Interest on loan	2	8
- Interest from tax free bonds	94	95
- Interest income commercial paper	80	-
- Interest income corporate bonds	84	-
- Interest on income tax refund	-	190
Dividend from equity investment (refer note 36)	486	468
Fair value gain on mutual fund investments at fair value through profit or loss	823	840
Total	**2,749**	**3,296**

22 OTHER INCOME

	Year ended March 31, 2026	Year ended March 31, 2025
Liabilities no longer required written back	13	332
Agency commission income (refer note 36)	17	17
Gain on preclosure of lease agreement	75	201
Profit on sale of Property, Plant and Equipment	-	7
Total	**105**	**557**

23 EMPLOYEE BENEFIT EXPENSE

	Year ended March 31, 2026	Year ended March 31, 2025
Salaries, wages and bonus	13,751	12,816
Contribution to provident and other fund	671	641
Gratuity expense (refer note 34)	118	100
Equity settled share based payment expense (refer note 33)	26	35
Staff welfare expenses	385	312
Recruitment and training expenses	79	62
Total	**15,030**	**13,966**

24 DEPRECIATION AND AMORTISATION EXPENSE

	Year ended March 31, 2026	Year ended March 31, 2025
Depreciation of property, plant and equipment (including right of use assets)	2,444	2,616
Amortisation of intangible assets	176	209
Total	**2,620**	**2,825**

25 FINANCE COST

	Year ended March 31, 2026	Year ended March 31, 2025
Bank charges	10	9
Interest expense on lease liabilities	452	470
Total	**462**	**479**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

26 ADVERTISEMENT AND BUSINESS PROMOTION EXPENSES

	Year ended March 31, 2026	Year ended March 31, 2025
Advertisement expenses (refer note 36)	18,405	18,834
Business promotion expenses	37	27
Total	**18,442**	**18,861**

27 OTHER EXPENSES

	Year ended March 31, 2026	Year ended March 31, 2025
Web hosting charges	1,663	1,669
Electricity	494	448
Rates and taxes	29	20
Insurance	130	138
Repairs and maintenance	603	569
Travelling and conveyance	221	179
Communication costs	655	640
Printing and stationery	29	21
Legal and professional fees #	1,557	1,279
Directors' sitting fees (refer note 36)	74	92
Directors' commission (refer note 36)	25	29
Exchange differences (net)	35	3
Impairment allowance on investment in a subsidiary (refer note 4(a))	265	201
Impairment allowance on financial assets (net)	5	4
Collection charges (refer note 36)	653	669
Astromatch expenses (refer note 36)	31	29
Domain renewal and registration	64	67
Web SMS services	352	236
CSR expenses (refer note 42)	111	102
License fee (refer note 36)	89	89
Miscellaneous expenses	166	212
Total	**7,251**	**6,696**

 # Payment to auditor (Included under legal and professional fees)

	Year ended March 31, 2026	Year ended March 31, 2025
As auditor:		
Audit fee	31	31
Limited review	9	9
Tax audit fee	1	1
In other capacity:		
Others (including certification fees)	3	3
Reimbursement of expenses	7	7
Total	**51**	**51**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

28 INCOME TAX EXPENSE

The major components of income tax expense for the years ended March 31, 2026 and March 31, 2025 are:

	Year ended March 31, 2026	Year ended March 31, 2025
Profit or loss:		
Current tax:		
Current income tax charge	908	1,132
Deferred tax:		
Relating to the origination and reversal of temporary differences	(28)	101
Income tax expense reported in the statement of profit and loss	**880**	**1,233**
Other comprehensive income (OCI):		
Net loss on re-measurement of defined benefit obligation	(5)	(11)
Income tax charged to OCI	**(5)**	**(11)**

Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for March 31, 2026 and March 31, 2025:

The tax on the Company's profit before tax differs from the theoretical amount that would arise using the standard rate of corporate tax in India (25.17% for year ended March 31, 2026 and March 31, 2025) as follows:

Particulars	March 31, 2026		March 31, 2025	
Accounting profit before income tax (A)		4,214		5,726
Profit before income tax multiplied by standard rate of corporate tax in India of 25.17% (March 31, 2025: 25.17%)	25.17%	1,061	25.17%	1,441
Adjustments				
Non-deductible expenses	0.88%	37	0.58%	33
Income with lower tax rate	(0.90%)	(38)	(1.49%)	(85)
Dividend income-exempt from tax	(2.92%)	(123)	(2.06%)	(118)
Interest income exempt from tax	(0.57%)	(24)	(0.42%)	(24)
Others	(0.78%)	(33)	(0.25%)	(14)
At the effective income tax rate of 20.88% (March 31, 2025: 21.53%)	**20.88%**	**880**	**21.53%**	**1,233**
Total current tax expense reported in the statement of profit and loss		880		1,233
Total tax expense		**880**		**1,233**
Reconciliation of total tax expenses				
Income tax expense reported in the statement of profit and loss		880		1,233
Total tax expense		**880**		**1,233**

The Company has elected to exercise the option permitted under section 115BAA of the Income-tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance 2019. Accordingly, the Company has recognized provision for current tax and deferred tax basis the rate prescribed in the said section.

29 COMPONENTS OF OTHER COMPREHENSIVE INCOME (OCI)

The disaggregation of changes to OCI by each type of reserve in equity is shown below:

	Year ended March 31, 2026	Year ended March 31, 2025
Re-measurement loss on defined benefit plans (net of tax impact)	(14)	(31)
	(14)	**(31)**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

30 EARNINGS PER SHARE (EPS)

Basic EPS is calculated by dividing the profit for the year attributable to equity holders of the Company by the weighted average number of equity shares outstanding during the year.

Diluted EPS is calculated by dividing the profit attributable to equity holders of the Company by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares.

The following reflects the income and share data used in the basic and diluted EPS computations:

	Year ended March 31, 2026	Year ended March 31, 2025
Profit attributable to equity holders of the Company	**3,334**	**4,493**
Weighted average number of equity shares		
- Basic	**2,14,60,659**	2,20,12,656
Effect of dilution:		
(i) Share options	**3,212**	8,410
- Diluted	**2,14,63,871**	2,20,21,066
Earnings per share of ₹ 5/- each		
- Basic	**15.53**	20.41
- Diluted	**15.53**	20.40

There have been no other transactions involving equity shares or potential equity shares between the reporting date and the date of authorisation of these financial statements.

31 DETAILS OF DUES TO MICRO AND SMALL ENTERPRISES AS DEFINED UNDER THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006 (MSMED ACT)

The information regarding dues to micro or small enterprise has been determined on the basis of information available with the management including interest to micro and small enterprises as on March 31, 2026.

The following are the break up of dues to Micro and Small Enterprises:

	Year ended March 31, 2026	Year ended March 31, 2025
Principal amount due to suppliers under MSMED Act	4	-
Interest accrued and due to suppliers under MSMED Act, on the above amount	-*	-
Payment made to suppliers (other than interest) beyond the appointed day, during the year	4	-
Interest paid to suppliers under MSMED Act (Section 16)	-	-
Interest due to suppliers under MSMED Act, for payments already made	-	-
Interest accrued and remaining unpaid at the end of the year to suppliers under MSMED Act	-*	-

* Represents value less than Rs 0.5 lakhs

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

32 SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with Ind AS requires the Company's management to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities recognised in the financial statements that are not readily apparent from other sources. The judgements, estimates and associated assumptions are based on historical experience and other factors including estimation of effects of uncertain future events that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates (accounted on a prospective basis) are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The following are the critical judgements and estimations that have been made by the management in the process of applying the Company's accounting policies that have the most significant effect on the amounts recognised in the financial statements and/or key sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(A) Judgements

In the process of applying the Company's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements.

(i) Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the Balance Sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model ("DCF"). The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. See Note 38 for further disclosures.

(ii) Leases

The Company has entered into leases for office premises, branches and retail outlets. The Company determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Company has several lease contracts that include extension and termination options. The Company applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to renew or terminate the lease. It considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination. After the commencement date, the Company reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate.

(B) Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when these financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

(i) Taxes

Determining of income tax liabilities using tax rates and tax laws that have been enacted or substantially enacted requires the management to estimate the level of tax that will be payable based upon the Company's / expert's

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(All amounts are in ₹ lakhs, unless otherwise stated)

interpretation of applicable tax laws, relevant judicial pronouncements and an estimation of the likely outcome of any open tax assessments including litigations or closures thereof.

Deferred income tax assets are recognized to the extent that it is probable that future taxable income will be available against which the deductible temporary differences, unused tax losses, unabsorbed depreciation and unused tax credits could be utilized.

In respect of other taxes which are in disputes, the management estimates the level of tax that will be payable based upon the Company's / expert's interpretation of applicable tax laws, relevant judicial pronouncements and an estimation of the likely outcome of any open tax assessments including litigations or closures thereof.

(ii) Impairment of non - financial assets

Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a DCF model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the CGU being tested. The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes. These estimates are most relevant to investments held by the Company.

(iii) Defined benefit plans

The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuation. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. Further details about gratuity obligations are disclosed in Note 34.

(iv) Share-based payments

Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimation requires determination of the most appropriate inputs to the valuation model including the expected life of the share option, volatility and dividend yield and making assumptions about them. The Black-Scholes valuation model has been used by the management for share-based payment transactions. The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in Note 33.

(v) Depreciation on property, plant and equipment

The management has estimated the useful life of its property, plant and equipment based on technical assessment. The estimate has been supported by independent assessment by internal technical experts and review of history of asset usage. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

(vi) Leases - Estimating the incremental borrowing rate

The Company cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that the Company would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The IBR therefore reflects what the Company 'would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Company estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates.

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33 EMPLOYEE STOCK OPTION PLANS

Employee stock option scheme

On October 13, 2010, the Board of Directors approved the Employee Stock Option Scheme for providing stock options to its employees ("ESOS 2010"). The said scheme has been subsequently amended and renamed as Employee Stock Option Scheme 2014 ("ESOS 2014" or "Scheme") vide resolution passed in the Board Meeting dated April 7, 2014. The fair value of the employee share options has been measured using the Black-Scholes formula. The Scheme has also been approved by Extra-Ordinary General Meeting of the members of the Company held on November 19, 2010 and April 11, 2014, noting the approval accorded to the original Scheme and the subsequent amendments respectively. The Scheme is administered by the Nomination and Remuneration Committee of the Board. The details of scheme are given below:

Exercise period:

As per the Scheme, the options can be exercised with in a period of 5 years from the date of vesting.

The expense recognised (net of reversal) for share options during the year is ₹ 26 lakhs (March 31, 2025: ₹ 35 lakhs). There are no cancellations or modifications to the awards in March 31, 2026 and March 31, 2025.

The grant wise information is as below:

Grant	Date of Grant	Number of options granted	Vesting period	Manner of vesting
Grant 3, 4, 5 & 6	April 14, 2014	3,81,772	14-Apr-2015 to 01-Oct-2018	Eligible on a graded manner over four years and six months period with 30% of the grants vesting at the end of 12-30 months from the date of grant. The remaining 30% and 40% of the grants vest at the end of 24-42 months from the date of grant and 36-54 months from the date of grant respectively.
Grant 7 & 8	September 25, 2014	26,531	01-Apr-2016 to 01-Oct-2018	Eligible on a graded manner over four years period with 30% of the grants vesting at the end of 18-24 months from the date of grant. The remaining 30% and 40% of the grants vest at the end of 30-36 months from the date of grant and 42-48 months from the date of grant respectively.
Grant 9	July 17, 2015	80,000	01-Oct-2016 to 01-Oct-2019	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from October 1, 2016.
Grant 10	February 9, 2016	9,600	01-Apr-2017 to 01-Apr-2020	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from April 1, 2017.
Grant 11	June 30, 2016	2,000	01-Jul-2017 to 01-Jul-2020	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from July 1, 2017.
Grant 12	March 21, 2018	10,200	01-Apr-2019 to 01-Apr-2021	Eligible on a graded manner over three years period with 30% of the grants vesting at the end of 12 months from the date of grant. The remaining 30% and 40% of the grants vest at the end of 24 months from the date of grant and 36 months from the date of grant respectively.
Grant 13	March 21, 2018	3,000	01-Apr-2019 to 01-Apr-2020	Eligible on a graded manner over 2 years period with 40% of the grants vesting at the end of 12 months starting from April 1, 2019. The remaining 60% of the grants vest at the end of 24 months from the date of grant.
Grant 14	March 21, 2018	3,600	01-Apr-2019 to 01-Apr-2020	Eligible on a graded manner over 2 years period with 40% of the grants vesting at the end of 12 months starting from April 1, 2019. The remaining 60% of the grants vest at the end of 24 months from the date of grant.

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Grant	Date of Grant	Number of options granted	Vesting period	Manner of vesting
Grant 15	March 21, 2018	5,000	01-Apr-2019	100% of the grants will vest on April 1, 2019.
Grant 16	March 21, 2018	1,500	01-Apr-2019	100% of the grants will vest on April 1, 2019.
Grant 17	October 31, 2018	5,000	01-Nov-2019 to 01 Nov-2020	Eligible on a graded manner over 2 years period with 50% of the grants vesting at the end of 12 months starting from November 1, 2019. The remaining 50% of the grants vest at the end of 24 months from the date of grant.
Grant 18	October 31, 2018	10,000	01-Nov-2019 to 01 Nov-2022	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from November 1, 2019.
Grant 19	February 12, 2019	12,000	01-Mar-2020 to 01-Mar-2022	Eligible on a graded manner over three years period with 33.33% of the grants vesting at the end of every 12 months starting from March 1, 2020.
Grant 20	May 9, 2019	45,200	09-May-2020 to 09-May-2023	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from May 9, 2020.
Grant 21	February 5, 2020	19,300	05-Feb-2021 to 05-Feb-2024	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from February 5, 2021.
Grant 22	March 24, 2020	16,100	24-Mar-2021 to 24-Mar-2024	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from March 24, 2021.
Grant 23	May 20, 2020	45,200	20-May-2021 to 20-May-2024	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from May 20, 2021.
Grant 24	November 5, 2020	20,000	05-Nov-2021 to 05-Nov-2024	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from November 05, 2021.
Grant 25	February 4, 2021	15,300	04-Feb-2022 to 04-Feb-2025	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from February 04, 2022.
Grant 26	August 11, 2021	15,900	10-Aug-2024	100% of the grants will vest on August 10, 2024.
Grant 27	October 20, 2021	21,500	20-Oct-2022 to 20-Oct-2025	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from October 20, 2022.
Grant 28	February 9, 2022	3,075	10-Feb-2023 to 10-Feb-2025	Eligible on a graded manner over three years period with 33.33% of the grants vesting at the end of every 12 months starting from February 10, 2023.
Grant 29	March 4, 2022	5,000	04-Mar-2023 to 04-Mar-2026"	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from March 04, 2023.
Grant 30	May 9, 2023	17,000	09-May-2024 to 09-May-2027	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from May 09, 2024.
Grant 31	November 8, 2023	12,800	08-Nov-2024 to 08-Nov-2027	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from November 08, 2024.
Grant 32	February 8, 2024	12,000	08-Feb-2025 to 08-Feb-2028	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from February 08, 2025.

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Grant	Date of Grant	Number of options granted	Vesting period	Manner of vesting
Grant 33	May 14, 2024	4,000	14-May-2025 to 14-May-2028	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from May 14, 2025.
Grant 34	June 21, 2024	8,000	21-June-2025 to 21-June-2028	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from June 21, 2025.
Grant 35	May 15, 2025	5,000	15-May-2026 to 15-May-2029	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from May 15, 2026.
Grant 36	July 08, 2025	18,500	08-July-2026 to 08-July-2029	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from July 08, 2026.
Grant 37	December 15, 2025	7,000	15-Dec-2026 to 15-Dec-2029	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from December 15, 2026.
Grant 38	March 25, 2026	14,500	25-Mar-2027 to 25-Mar-2030	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from March 25, 2027.

Activity in the options outstanding under 'ESOS 2014':

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Outstanding at the beginning of the year	86,650	97,425
Options lapsed during the year	(14,800)	(17,375)
Option granted during the year	45,000	12,000
Options exercised during the year	(3,100)	(5,400)
Outstanding at the end of the year	1,13,750	86,650
Exercisable at the end of the year	54,250	54,900

The weighted average share price at the date of exercise of the options was ₹ 402.84 (Face value ₹ 5/- per share).

The range of exercise prices for options outstanding at the end of the year was ₹ 336.40 to ₹ 1,086.80 (March 31, 2025: ₹ 336.40 to ₹ 1,086.80).

The weighted average remaining contractual life for the share options outstanding as at March 31, 2026 is 2.76 years (March 31, 2025: 2.18 years).

The following tables list the inputs to the models used for ESOS 2014 for the years ended March 31, 2026 and March 31, 2025, respectively:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Exercise price per share for the options granted during the year (₹)	408.20 to 546.00	541.25 to 623.90
Weighted average exercise price (₹)	336.40	596.35
Weighted average share price at grant date (₹)	488.80	592.81
Expected volatility #	27.61% to 39.91%	24.66% to 25.37%
Life of the options granted (Vesting and exercise period in years)	3.50 to 6.50 Years	3.50 to 6.50 Years
Average risk free interest rate	6.04% to 7.08%	7.11% to 7.27%
Expected dividend yield	0.88% to 1.22%	0.69% to 0.79%

Expected volatility is based on historical volatility of the market prices of the Company's publicly traded equity shares during the expected term of the option grant.

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34 EMPLOYEE BENEFITS

Defined contribution plans

Provident and other funds:

During the year, the Company has recognised ₹ 671 lakhs (March 31, 2025 - ₹ 641 lakhs) as contribution to provident fund and other funds in the statement of profit and loss (included in contribution to provident and other funds in note 23).

Other long-term employee benefits

Leave benefits:

Each employee is eligible to get one day earned leave for each completed month of service but entitlement arises only on completion of 180 days of service. Encashment of entitled leave is allowed only on separation after completion of 180 days subject to maximum accumulation ranging from 24 to 63 days as per the laws enacted by the respective State Governments.

Defined benefit plans (funded)

Gratuity:

The Company has a defined benefit gratuity plan. Every employee who has completed five years or more of service is entitled for gratuity upon termination at 15 days salary (last drawn salary at the time of retirement, death or termination of employment) for each completed year of service subject to a maximum of ₹ 20 lakhs. The plan assets are in the form of corporate bonds and money market funds in the name of "Matrimony.com Limited Group Gratuity Trust" with Reliance Nippon Life Insurance Company Limited and deposits with Life Insurance Corporation of India.

Liabilities for the defined benefit plan are determined through an actuarial valuation as at March 31, 2026 using the "projected unit cost method".

The following tables summarise the components of net benefit expense recognised in the statement of profit and loss and the funded status and the amount recognised in the balance sheet:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Expense recognized in profit or loss:		
Current service cost	92	93
Interest cost on obligation	50	49
Expected return on plan assets	(44)	(42)
Past service cost	20	-
	118	**100**
Expense recognized in other comprehensive income:		
Re-measurement gains arising from changes in financial assumptions	(8)	(4)
Re-measurement losses arising from changes in demographic assumptions	-	-
Experience adjustments	27	46
	19	**42**
Net benefit expense	**137**	**142**

Plan liability / (asset) are as follows:

	As at March 31, 2026	As at March 31, 2025
Defined benefit obligation	908	838
Fair value of plan assets	(747)	(675)
Plan liability / (asset) - (net)	**161**	**163**

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Changes in the present value of the defined benefit obligation are as follows:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Opening defined benefit obligation at the beginning of the year	838	780
Current service cost	92	93
Past service cost	20	-
Interest cost	50	49
Re-measurement (gain) / loss on obligation	27	46
Benefits paid	(119)	(130)
Closing defined benefit obligation	**908**	**838**

Changes in the fair value of plan assets are as follows:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Fair value of plan assets at the beginning of the year	675	589
Expected return on plan assets	44	42
Contributions	139	170
Benefits paid	(119)	(130)
Re-measurement gain on plan assets	8	4
Fair value of plan assets at the end of the year	**747**	**675**

The principal actuarial assumptions used in determining gratuity obligation for the Company's plans are shown below:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Discount rate	5.99%	6.37%
Salary escalation	**Band 1 to 5: 5% / 6% / 6% / 6% / 6%**	**Band 1 to 5:** 5% / 6% / 6% / 6% / 6%
Attrition rate	**Band 1 to 5: 99% / 37% / 37% / 27% / 24%**	**Band 1 to 5:** 99% / 29% / 29% / 27% / 32%

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market. Based on the experience of the previous years, the Company expects to contribute ₹ 138 lakhs to the gratuity fund in the next year. However, the actual contribution by the Company will be based in the actuarial valuation report received from the insurance group.

The major categories of plan assets of the fair value of the total plan assets are as follows:

Gratuity plan

	As at March 31, 2026	As at March 31, 2025
Investments details:		
Funds with Reliance Nippon Life Insurance Company Limited*	37	33
Deposits with Life Insurance Corporation of India	711	642
Total	**748**	**675**

* Consequently, the company is exposed to interest rate risk and no equity market risk.

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A quantitative sensitivity analysis for significant assumption is shown below:

Gratuity plan:

Assumptions	March 31, 2026					
	Discount rate		Salary escalation		Attrition rate	
Sensitivity Level	0.5% increase	0.5% decrease	0.5% increase	0.5% decrease	0.5% increase	0.5% decrease
Movement ((gain) / loss) in net benefit expense on account of changes in defined benefit obligation	(9)	10	9	(8)	-*	1

Assumptions	March 31, 2025					
	Discount rate		Salary escalation		Attrition rate	
Sensitivity Level	0.5% increase	0.5% decrease	0.5% increase	0.5% decrease	0.5% increase	0.5% decrease
Movement ((gain) / loss) in net benefit expense on account of changes in defined benefit obligation	(9)	10	10	(9)	-*	-*

The sensitivity analysis above have been determined based on a method that extrapolates the impact on defined benefit obligation as a result of reasonable changes in one of the relevant key assumptions occurring at the end of the reporting period, holding other assumptions constant.

*Represents value less than ₹ 0.5 lakhs

Maturity profile of defined benefit obligation:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Within the next 12 months (next annual reporting period)	393	344
Between 1 and 5 years	486	453
Between 5 and 10 years	144	157
Total expected payments	**1,023**	**954**

The average duration of the defined benefit plan obligation at the end of the reporting period is 2.7 years (March 31, 2025: 3 years).

35 COMMITMENT AND CONTINGENCIES

(a) Capital commitments (net of advances and deposit)

	As at March 31, 2026	As at March 31, 2025
Capital commitments (net of advances and deposit)		
a) Estimated amount of contracts remained to be executed on capital account and not provided for (net of advances and deposit) for property, plant and equipment.	365	52
b) Estimated amount of contracts remained to be executed on capital account and not provided for (net of advances and deposit) for intangible assets	-	-

(b) Leases

Lease commitments - Company as lessee

The Company has entered into leases for office premises and retail outlets. The Company determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised. The lease terms varies over 1 year to 9 years.

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Set out below are the carrying amounts of right-of-use assets recognised and the movements during the year:

Particulars	2026	2025
As at April 1	4,611	4,943
Additions	1,619	1,946
Pre-closure of leases	(353)	(601)
Depreciation expense	(1,663)	(1,677)
As at 31 March	**4,214**	**4,611**

Set out below are the carrying amounts of lease liabilities and the movements during the year:

Particulars	2026	2025
As at April 1	5,349	5,799
Additions	1,497	1,893
Interest expenses on lease liabilities	452	470
Pre-closure of leases	(402)	(790)
Payments	(1,961)	(2,023)
As at 31 March	**4,935**	**5,349**
Current	1,291	1,740
Non-current	3,644	3,609

For the maturity analysis of lease liabilities, refer note 39.

The effective interest rate for lease liabilities is 8.79%, with maturity between 2027-2032.

The following are the amounts recognised in profit or loss:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Depreciation expense of right-of-use assets	1,663	1,677
Interest expense on lease liabilities	452	470
(Gain) on closure of leased locations	(75)	(201)
Total amount recognised in profit or loss	**2,040**	**1,946**

During the year ended March 31, 2026, the Company had total cash outflows for leases of ₹ 1,961 lakhs (March 31, 2025: ₹ 2,023 lakhs), non-cash additions to right-of-use assets of ₹ 1,619 lakhs (March 31, 2025: ₹ 1,946 lakhs) and lease liabilities of ₹ 1,497 lakhs (March 31, 2025: ₹ 1,893 lakhs).

The Company has several lease contracts that include extension and termination options. These options are negotiated by management to provide flexibility in managing the leased-asset portfolio and align with the Company's business needs. Management exercises significant judgement in determining whether these extension and termination options are reasonably certain to be exercised (see note 32).

As at March 31, 2026, the undiscounted potential future rental payments relating to periods following the exercise date of extension options that are not expected to be exercised and not included in the lease term is ₹ Nil (As at March 31, 2025, ₹ Nil).

Rental expense recorded for short-term leases was ₹ 100 lakhs and ₹ 168 lakhs for the year ended March 31, 2026 and March 31, 2025, respectively.

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(c) Other contingent liabilities

Summary:

i) Matters wherein management has concluded the Company's liability to be probable have accordingly been provided for in the books. Also, Refer Note 19.

ii) Matters wherein management has concluded the Company's liability to be possible have accordingly been disclosed under this note.

iii) Matters wherein management is confident of succeeding in these litigations and have concluded the company's liability to be remote. This is based on the relevant facts of judicial precedents and as advised by legal counsel which involves various legal proceedings and claims, in different stages of process.

Claims against the Company not acknowledged as debts

	As at March 31, 2026	As at March 31, 2025
Disputed Income Tax dues (Refer note (i) below)	408	408
Consumer litigations(Refer note (ii) below)	277	292
Interest and penalty pertaining to Provident Fund demand (Refer note 19(a))	216	216
Disputed Service Tax liabilities (Refer note 19(b))	1,526	1,439
Total	**2,427**	**2,355**

Note:

(i) (a) The Company received assessment orders from the Assessing Officer of Income Tax for assessment years 2008-09 and 2009-10 with additions in relation to the disallowance of reimbursement of webhosting charges and marketing expenses incurred by wholly owned subsidiaries of the Company on Company's behalf aggregating to ₹ 1,033 lakhs (demand amount of ₹ 319 lakhs), due to non-deduction of withholding taxes on the same. The Company received favourable orders from Income Tax Appellate Tribunal (ITAT) for Assessment years 2008-09 and 2009-10, against which Deputy Commissioner of Income Tax (DCIT) has filed appeal with High Court. Based on the legal advice received from the consultants, the management believes that the ultimate outcome of this proceedings would be favourable.

(i) (b) The Company received an assessment order from the Assessing Officer of Income Tax for Assessment Year 2018-19, making additions in relation to the claim of CSR expenditure as deduction under Chapter VI-A and expenditure on Employee Stock Options (ESOS). The tax impact arising from the said additions aggregates to ₹ 3 lakhs. The Company had filed an appeal against the said order before the CIT(Appeals). The CIT(Appeals) has confirmed the additions made by the Assessing Officer. Accordingly, the Company has filed an appeal before the Income Tax Appellate Tribunal (ITAT). Based on the legal advice received from the consultants, the management believes that the ultimate outcome of the proceedings would be favourable.

(i) (c) The Company received an assessment order from the Assessing Officer of Income Tax for Assessment Year 2020-21, making additions in relation to the claim of CSR expenditure as deduction under Chapter VI-A, expenditure on Employee Stock Options (ESOS), depreciation on intangible assets and bad debts written off. The tax impact arising from the said additions aggregates to ₹ 86 lakhs. The Company had filed an appeal against the said

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order before the CIT(Appeals). The CIT(Appeals) has confirmed the additions made by the Assessing Officer. Accordingly, the Company has filed an appeal before the Income Tax Appellate Tribunal (ITAT). Based on the legal advice received from the consultants, the management believes that the ultimate outcome of the proceedings would be favourable.

(ii) Liabilities arising out of legal cases filed against the company in various courts/ consumer redressal forums, consumer courts, disputed by the Company aggregates to ₹ 277 lakhs (March 31, 2025: ₹ 292 lakhs).

36 RELATED PARTY DISCLOSURES

a. Names of related parties

Relationship	Names of related parties
Subsidiaries	Sys India Private Limited, India
	Consim Info USA Inc., USA
	Matrimony DMCC, Dubai (from October 11, 2018)
	Boatman Tech Private Limited
	Bangladeshi Matrimony Private Limited
Associate	Astro Vision Futuretech Private Limited (from February 11, 2020)
Enterprises owned or significantly influenced by key management personnel or their relatives	Consim Direct Mauritius Limited
	Infomax Interactive Private Limited
Key Management Personnel (KMP)	Mr. Murugavel Janakiraman, Chairman and Managing Director
	Mr. Sushanth S Pai, Chief Financial Officer (upto February 17, 2025)
	Mr. Harigovind Krishnasamy, Chief Financial Officer (wef July 8, 2025)
	Mr. S Vijayanand , Company Secretary
Relatives of KMP	Mrs. Deepa Murugavel
	Mr. Arjun Murugavel
Non-Executive Director	Mrs. Deepa Murugavel
	Mr. Chinnikrishnan Ranganathan (w.e.f January 27, 2025)
Independent directors	Mr. Milind Shripad Sarwate (Upto January 26, 2025)
	Mr. George Zacharias (Upto January 26, 2025)
	Mr. Chinni Krishnan Ranganathan (Upto January 26, 2025)
	Mr. Rajesh Sawhney (w.e.f January 8, 2025)
	Mrs. Akila Krishnakumar
	Mr. S M Sundaram

Terms and Conditions of transaction with Related Parties

The sale to and purchases from Related Parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured and interest free and settlement occurs in cash.

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

b. Transactions with related parties:

Particulars	Year ended									
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Subsidiaries/Associate		Enterprises owned or significantly influenced by KMP / Enterprises in which Directors are interested		Independent Directors		Key Management Personnel (KMP) & Non-Independent Directors		Relatives of Key Management Personnel	
Advertisement										
- Sys India Private Limited	19	20	-	-	-	-	-	-	-	-
Collection charges										
- Consim Info USA Inc.	28	30	-	-	-	-	-	-	-	-
- Boatman Tech Private Limited	-*	-	-	-	-	-	-	-	-	-
Astromatch expenses										
- Astro Vision Futuretech Private Limited	31	29	-	-	-	-	-	-	-	-
Expenses made by related parties on behalf of Company										
- Sys India Private Limited	1,203	396	-	-	-	-	-	-	-	-
- Consim Info USA Inc.	284	344	-	-	-	-	-	-	-	-
- Boatman Tech Private Limited	3	-	-	-	-	-	-	-	-	-
Expenses made by Company on behalf of related party										
- Boatman Tech Private Limited	4	13	-	-	-	-	-	-	-	-
Agency commission income										
- Sys India Private Limited	17	17	-	-	-	-	-	-	-	-
Business license fee income										
- Matrimony DMCC	227	223	-	-	-	-	-	-	-	-
License fee expense										
- Boatman Tech Private Limited	89	89	-	-	-	-	-	-	-	-
Investment in subsidiary during the year pursuant to conversion of loan										
- Bangladeshi Matrimony Private Limited	-	49	-	-	-	-	-	-	-	-

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Particulars	Year ended									
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Subsidiaries/Associate		Enterprises owned or significantly influenced by KMP / Enterprises in which Directors are interested		Independent Directors		Key Management Personnel (KMP) & Non-Independent Directors		Relatives of Key Management Personnel	
Loans and advances given to /(realised from) related parties										
- Astro Vision Futuretech Private Limited	-	(20)	-	-	-	-	-	-	-	-
- Boatman Tech Private Limited	-	(173)	-	-	-	-	-	-	-	-
- Bangladeshi Matrimony Private Limited	-	(49)	-	-	-	-	-	-	-	-
Interest income on loans										
- Astro Vision Futuretech Private Limited	-	2	-	-	-	-	-	-	-	-
- Boatman Tech Private Limited	-	4	-	-	-	-	-	-	-	-
Dividend from equity investments										
- Matrimony DMCC	486	468	-	-	-	-	-	-	-	-
Bad debts written off										
- Bangladeshi Matrimony Private Limited	-	-	-	-	-	-	-	-	-	-
Compensation of KMPs & relatives of KMPs										
Short term employee benefits	-	-	-	-	-	-	465	394	3	3
Share based payment expenses	-	-	-	-	-	-	-	3	-	-
Sitting fees	-	-	-	-	-	-	5	3	9	10
Commission #	-	-	-	-	-	-	5	5	5	5
Dividend paid to KMPs & relatives of KMPs										
Dividend paid	-	-	-	-	-	-	1,150	575	-*	-*
Remuneration and Dividend to Independent Directors										
Sitting fees	-	-	-	-	61	84	-	-	-	-
Commission #	-	-	-	-	15	19	-	-	-	-
Dividend paid	-	-	-	-	-*	-*	-	-	-	-

*Represents value less than ₹ 0.5 lakhs

Commission to directors has been disclosed on accrual basis.

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

c. Balances with related parties:

Particulars	As at									
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Subsidiaries/Associate		Enterprises owned or significantly influenced by KMP / Enterprises in which Directors are interested		Independent Directors		Key Management Personnel (KMP) & Non-Independent Directors		Relatives of Key Management Personnel	
Investments in subsidiaries and associate (net of impairment)										
- Sys India Private Limited	1	1	-	-	-	-	-	-	-	-
- Consim Info USA Inc., USA	-*	-*	-	-	-	-	-	-	-	-
- Matrimony DMCC	10	10	-	-	-	-	-	-	-	-
- Boatman Tech Private Limited	529	794	-	-	-	-	-	-	-	-
- Bangladeshi Matrimony Private Limited	145	145	-	-	-	-	-	-	-	-
- Astro Vision Futuretech Private Limited	614	614	-	-	-	-	-	-	-	-
Trade payables										
- Astro Vision Futuretech Private Limited	3	3	-	-	-	-	-	-	-	-
- Boatman Tech Private Limited	21	48	-	-	-	-	-	-	-	-
- Sys India Private Limited	17	44	-	-	-	-	-	-	-	-
Trade receivables										
- Matrimony DMCC	33	20	-	-	-	-	-	-	-	-
- Boatman Tech Private Limited	169	262	-	-	-	-	-	-	-	-
Other financial assets										
- Consim Info USA Inc.	29	4	-	-	-	-	-	-	-	-
Compensation payable to KMPs & relatives of KMPs										
Short term employee benefits	-	-	-	-	-	-	101	21	-	-
Post retirement benefits	-	-	-	-	-	-	47	37	2	-*
Commission #	-	-	-	-	-	-	5	5	5	5
Remuneration payable to Independent Directors										
Sitting fees	-*	-	-	-	-*	-	-	-	-	-
Commission #	-	-	-	-	15	19	-	-	-	-

*Represents value less than ₹ 0.5 lakhs

Commission to directors has been disclosed on accrual basis.

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

37 SEGMENT REPORTING

For management purposes, the Company's operations are organised into two major segments - Matchmaking services and Marriage services.

Matchmaking services - The Company offers online matchmaking services on internet and mobile platforms. Matchmaking services are delivered to users in India and the Indian diaspora through websites, mobile sites and mobile apps complemented by a wide on-the-ground network in India

Marriage services & others - The Company offers marriage services consisting of Mandap, Wedding Bazaar, Wedding gift box, Manyjobs and MatchAstro.

The Management Committee headed by Managing Director consisting of Chief Financial Officer and Heads of Departments have identified the above two reportable business segments. The committee monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment.

Transfer prices between operating segments are on an arm's length basis in a manner similar to transactions with third parties.

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A. Segment revenue		
External sales		
- Matchmaking services	**44,736**	44,112
- Marriage services	**429**	588
Total revenue	**45,165**	**44,700**
Segment expenses		
Employee benefits expense		
- Matchmaking services	**12,842**	11,715
- Marriage services	**1,231**	1,424
Advertisement and business promotion expense		
- Matchmaking services	**18,011**	18,541
- Marriage services	**431**	321
Other expenses / income		
- Matchmaking services	**5,786**	5,246
- Marriage services	**468**	373
Depreciation and amortisation expense		
- Matchmaking services	**2,507**	2,716
- Marriage services	**25**	36
Finance charges		
- Matchmaking services	**448**	464
- Marriage services	**4**	6
B. Segment results		
- Matchmaking services	**5,142**	5,431
- Marriage services	**(1,730)**	(1,572)
Total	**3,412**	**3,859**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Reconciliation of profit

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Segment profit	**3,412**	**3,859**
Unallocable expenses	(2,044)	(1,659)
Other finance costs	(10)	(9)
Unallocable income	2,856	3,535
Profit before tax	**4,214**	**5,726**

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
C. Capital expenditure		
- Matchmaking services	558	992
- Marriage services	3	15
- Unallocable	448	419
Total capital expenditure	**1,009**	**1,426**
D. Depreciation / amortisation		
- Matchmaking services	2,507	2,716
- Marriage services	25	36
- Unallocable	88	73
Total depreciation / amortisation	**2,620**	**2,825**
E. Non-cash items other than depreciation / amortisation		
- Matchmaking services	300	(133)
- Marriage services	268	204
- Unallocable	(804)	(818)
Total non-cash items other than depreciation / amortisation	**(236)**	**(747)**

Revenue from external customers

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Segment revenue		
- India	39,842	39,254
- Outside India	5,323	5,446
Total revenue	**45,165**	**44,700**

The revenue information above is based on the location of the customers

Non current operating assets

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
- India	3,172	3,165
Total	**3,172**	**3,165**

Non-current assets for this purpose consists of property, plant and equipment and intangible assets.

Other disclosures

Particulars	As at March 31, 2026	As at March 31, 2025
Capital expenditure	1,009	1,426

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Note:

1) Considering the Chief Operating Decision Maker (CODM) does not review segment assets and liabilities as the Marriage services segment is significantly smaller compared to the Matchmaking segment and supplemented by the fact that the assets are interchangeably used between segments, the Company has decided to disclose only segment results.

2) Segment revenue, segment results, and other segment disclosures include the respective amounts identifiable to each of the segments as also amounts allocated on a reasonable basis. Those which are not allocable to a segment on reasonable basis have been disclosed as "Unallocable".

3) The Company delivers matchmaking services to its users in India and the Indian diaspora through its websites, mobile sites and mobile apps complemented by its on-the-ground network in India. Therefore revenue from none of the customers exceeds 10% of Company's total revenue.

38 FAIR VALUES

Set out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments, other than those with carrying amounts that are reasonable approximations of fair values. The management assessed that the cash and cash equivalents, trade receivables, trade payables, bank balances other than cash and cash equivalents, security deposits, other financial assets, loans, lease liabilities and other financial liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

Particulars	Carrying value		Fair value	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Financial assets (Non-current and current)				
Investments in tax free bonds at amortised cost	2,011	2,051	1,931	1,958
Investment in mutual funds at FVTPL	10,950	9,696	10,950	9,696
Investment in preference shares of other entities at FVTOCI	425	-	425	-
Investments in corporate bonds at amortised cost	3,842	-	3,759	-
Investments in commercial paper at amortised cost	1,610	-	1,740	-
Total	**18,838**	**11,747**	**18,805**	**11,654**

The following table provides the fair value measurement hierarchy of the Company's assets and liabilities:

Quantitative disclosures fair value measurement hierarchy for assets as at March 31, 2026:

Particulars	Fair value measurement using				
	Date of valuation	Carrying value	Quoted price in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Asset measured at fair value					
Quoted mutual funds at FVTPL	March 31, 2026	10,950	10,950	-	-
Preference shares of other entities at FVTOCI	March 31, 2026	425	-	-	425
Asset measured at amortised cost					
Tax free bonds (quoted)	March 31, 2026	2,011	1,931	-	-
Corporate bonds (quoted)	March 31, 2026	3,842	3,759	-	-
Commercial paper (quoted)	March 31, 2026	1,610	1,740	-	-

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

There have been no transfers between Level 1 and Level 2 during the year.

Quantitative disclosures fair value measurement hierarchy for assets as at March 31, 2025:

Particulars	Fair value measurement using				
	Date of valuation	Carrying value	Quoted price in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Asset measured at fair value					
Quoted mutual funds at FVTPL	March 31, 2025	9,696	9,696	-	-
Asset measured at amortised cost					
Tax free bonds (quoted)	March 31, 2025	2,051	1,958	-	-

There have been no transfers between Level 1 and Level 2 during the year.

39 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Company's principal financial liabilities, comprise trade and other financial liabilities. The main purpose of these financial liabilities is to raise finance for the Company's operations. The Company has various financial assets such as trade receivables, cash and cash equivalents, security deposits, investments, loans and bank balances other than cash and cash equivalents, which arise directly from its operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks. The Company's senior management is supported by its Risk Committee that advises on financial risks and the appropriate financial risk governance framework for the Company. The Risk Committee provides assurance to the Company's senior management that the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised below.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans, trade payables, FVTPL investments and receivables.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of change in market interest rates.

The Company does not have any credit facilities from any banks or financial institutions. As a result, changes in interest rates are not likely to substantially affect its business or results of operations.

Interest rate sensitivity

The Company does not have any credit facilities from any banks or financial institutions. As a result, changes in interest rates are not likely to substantially affect its business or results of operations.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an expense will fluctuate because of change in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Company's operating activities (when revenue or expenses is denominated in a foreign currency) and the Company's net investment in foreign subsidiary.

The majority of the Company's revenue and expenses are in Indian Rupees, while a certain percentage of revenue is denominated in US dollars. The Company has not entered into any foreign exchange forward contracts to cover its foreign exchange exposure. The Company monitors the exposure due to foreign currency fluctuations and decides not to hedge based on its internal policy.

The impact of unhedged foreign currency exposure in the statement of profit and loss:

The following table demonstrate the sensitivity to a reasonably possible change in USD, AED and BDT exchange rates, with all other variables held constant. The Company's exposure to foreign currency changes for all other currencies is not material.

	Change in USD, AED and BDT rate	Effect on profit before tax	Effect on pre-tax equity
March 31, 2026	5%	12	12
	(5%)	(12)	(12)
March 31, 2025	5%	14	14
	(5%)	(14)	(14)

Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments. In the matchmaking segment, the Company collects the money upfront, hence there is no credit risk. With respect to marriage & other services segment, the Company collects only part of the consideration as an advance before the performance of services, thus exposed to credit risks. Credit quality of a customer cannot be assessed as the Company is largely in to Business to Customer (B2C) model, however the Company through its established policy, procedures and control relating to credit risk management manages the credit risk. An impairment analysis is performed at each reporting date and the Company has a provisioning policy for making provision on receivables. The Company does not hold collateral as security.

Credit risk from balances with banks and financial institutions is managed by the Company's treasury department in accordance with the Company's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty so as to minimise concentration of risks and mitigate consequent financial loss. Counterparty credit limits are reviewed by the Company's Board of Directors on an annual basis, and may be updated throughout the year subject to approval of the Company's Risk Committee. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk was ₹ 32,951 lakhs and ₹ 34,883 lakhs as at March 31, 2026 and March 31, 2025 respectively, being the total of the carrying amount of cash and cash equivalents, bank balances other than cash and cash equivalents, investment in mutual funds, investment in tax free bonds, investment in commercial paper, investment in corporate bonds, loans, security deposits, trade receivable and other financial assets excluding equity & preference share investments. Aging of the credit impaired trade receivables is disclosed in Note 10.

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Liquidity risk

Liquidity risk refers to the risk that the Company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements of the Company.

The Company's prime source of liquidity is cash and cash equivalent and the cash generated from operations. The Company invests its surplus funds in bank, fixed deposits, mutual funds and other reputed market instruments which carry minimal mark to market risks.

The table below summarises the maturity profile of the Company's liabilities based on contractual undiscounted payments.

	Carrying amount	On demand	Less than 1 year	1 to 3 years	> 3 years	Total
As at March 31, 2026						
Provisions	831	-	831	-	-	831
Lease liabilities (refer note 35 (b))	4,935	-	1,888	2,536	1,045	5,469
Trade and other financial liabilities	6,798	-	6,798	-	-	6,798
Total	**12,564**	**-**	**9,517**	**2,536**	**1,045**	**13,098**

	Carrying amount	On demand	Less than 1 year	1 to 3 years	> 3 years	Total
As at March 31, 2025						
Provisions	727	-	727	-	-	727
Lease liabilities (refer note 35 (b))	5,349	-	1,968	2,794	1,264	6,026
Trade and other financial liabilities	7,979	-	7,979	-	-	7,979
Total	**14,055**	**-**	**10,674**	**2,794**	**1,264**	**14,732**

40 CAPITAL MANAGEMENT

For the purpose of the Company's capital management, capital includes issued equity capital, share premium and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's capital management is to maximise the shareholders' value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. The Company's policy for capital management aims to enhance capital efficiency by the long-term improvement of its value through business growth, while maintaining a sound financial structure. Indicators for monitoring the capital management include total equity attributable to owners of the Company and Return On Capital Employed (ratio of earnings before net interest and tax to total capital employed of the Company).

Return on Capital Employed	March 31, 2026	March 31, 2025
Profit before taxes	4,214	5,726
Less: Finance income	(2,749)	(3,296)
Add: Finance cost	462	479
Earning before net interest and tax	**1,927**	**2,909**
Equity share capital	1,034	1,078
Other equity	19,499	23,113
Capital employed	**20,533**	**24,191**
ROCE	9.38%	12.03%

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

41 ANALYTICAL RATIOS

	Particulars	March 31, 2026	March 31, 2025	Variance %	Numerator description	Denominator description	Reason for variance
(a)	Current ratio	**1.38**	1.62	(15%)	Current assets	Current liablities	NA
(b)	Debt-equity ratio	**0.24**	0.22	9%	Debt[1]	Shareholder's equity	NA
(c)	Debt service coverage ratio	**2.19**	2.42	(10%)	Earnings available for debt service[2]	Debt service[3]	NA
(d)	Return on equity ratio	**14.91%**	16.83%	(11%)	Net Profit	Average shareholder's equity[4]	NA
(e)	Inventory turnover ratio	**Not applicable**	Not applicable	Not applicable	Not applicable	Not applicable	NA
(f)	Trade receivables turnover ratio	**1.72**	2.66	(35%)	Net credit billing	Closing trade receivables	Reduction in credit sales and increase in trade receivables
(g)	Trade payables turnover ratio	**4.16**	3.98	5%	Total purchases[5]	Closing trade payables	NA
(h)	Net capital turnover ratio	**4.84**	2.90	67%	Net sales	Working capital[6]	Reduction in working capital
(i)	Net profit ratio	**7.38%**	10.05%	(27%)	Net Profit	Net sales	Reduction in finance income and increase in operating expenses
(j)	Return on capital employed	**9.38%**	12.03%	(22%)	Earning before interest and taxes	Capital Employed[7]	NA
(k)	Return on investment (ROI)						
	(i) Mutual funds	**6.45%**	7.47%	(14%)	Capital Gain	Time weighted average investments	NA
	(ii) Bank deposits	**8.01%**	7.65%	5%	Interest income	Time weighted average investments	NA
	(iii) Tax free bonds	**4.23%**	4.31%	(2%)	Interest income	Time weighted average investments	NA
	(iv) Commercial paper	**7.00%**	-	100%	Interest income	Time weighted average investments	New investment made during the year
	(v) Corporate bonds	**6.80%**	-	100%	Interest income	Time weighted average investments	New investment made during the year

Note:

1 Debt = Lease liabilities (current and non-current)

2 Earning for debt service = Net profit after taxes + non-cash operating expenses like depreciation and other amortizations + interest + other adjustments like loss on sale of property, plant and equipment, etc.

3 Debt service = Interest and lease payments + principal repayments

4 Average shareholder's equity = Average of opening total equity and closing total equity

5 Total purchases = Advertisement and business promotion expenses + other expenses

6 Working capital shall be calculated as current assets minus current liabilities

7 Capital employed = Equity share capital + other equity

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

42 CORPORATE SOCIAL RESPONSIBILITY ("CSR")

Particulars		March 31, 2026	March 31, 2025
(a)	Amount required to be spent by the Company during the year	**113**	124
(b)	Amount approved by board	**111**	102
(c)	Amount of expenditure incurred	**111**	102
(d)	Previous year excess spent	**2**	24
(e)	Shortfall at the end of the year	**-**	-
(f)	Total of previous years shortfall	**-**	-
(g)	Reason for shortfall	**-**	-
(h)	Nature of CSR activities	**Promoting education, healthcare awareness and conservation of natural resources**	Promoting education, healthcare awareness and conservation of natural resources
(i)	Details of related party transactions	**-**	-
(j)	Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately	**-**	-

The above expenditure is spent on purposes other than construction/acquisition of any asset.

Excess amount spent on CSR			
Excess amount spent on CSR carry forward from Previous year	Amount required to be spent during the year	Amount spent during the year	Excess amount spent on CSR carry forward to next financial year
2	113	111	-

43 DETAILS OF TRANSACTIONS WITH COMPANIES STRUCK OFF UNDER SECTION 248 OF THE COMPANIES ACT, 2013 OR SECTION 560 OF COMPANIES ACT, 1956:

Name of the struck of companies	Nature of transaction	Transactions during the year ended March 31, 2026	Balance outstanding as at March 31, 2026	Relationship with struck off company
Buoyant Insurance Services Pvt Ltd	Share purchase	-	-*	Shareholder
Wizard Insurance Services Pvt Ltd	Share purchase	-	-*	Shareholder
Zenith Insurance Services Pvt Ltd	Share purchase	-	-*	Shareholder
Vitalink Wealth Advisory Services Pvt Ltd	Share purchase	-	-*	Shareholder
Vidhan Marketing Pvt Ltd	Share purchase	-	-*	Shareholder
Equations Research & Strategic Consultants Pvt Ltd	Advance to supplier	-	4	Vendor

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Name of the struck of companies	Nature of transaction	Transactions during the year ended March 31, 2025	Balance outstanding as at March 31, 2025	Relationship with struck off company
Buoyant Insurance Services Pvt Ltd	Share purchase	-	-*	Shareholder
Wizard Insurance Services Pvt Ltd	Share purchase	-	-*	Shareholder
Zenith Insurance Services Pvt Ltd	Share purchase	-	-*	Shareholder
Vitalink Wealth Advisory Services Pvt Ltd	Share purchase	-	-*	Shareholder
Vidhan Marketing Pvt Ltd	Share purchase	-	-*	Shareholder

* Represents value less than ₹ 0.5 lakhs

44 OTHER STATUTORY INFORMATION

(i) The Company does not have any Benami property. No proceeding has been initiated or pending against the Company for holding any Benami property.

(ii) The Company has not advanced to or loaned to or invested funds in any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that such Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

(iii) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

(iv) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

(v) The Company has not been declared as a wilful defaulter as prescribed by Reserve Bank of India.

(vi) The Company has not traded or invested in crypto currency or virtual currency during the financial year.

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

(vii) The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(viii) The Company has complied with the number of layers prescribed under the Companies Act, 2013.

(ix) The Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous year.

45 CODE ON WAGES, 2019

On November 21, 2025, the Government of India notified the four Labour Codes - 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 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. Management has carried out an assessment of the impact of these changes on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Based on such assessment, management currently does not foresee any material adjustment to be recorded in the standalone financial statements. The Company continues to monitor the finalisation of State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

46 EVENTS AFTER THE REPORTING PERIOD

The Board of Directors, at its meeting held on May 14, 2026 have recommended a final dividend of 100% (₹ 5 per equity share of par value of ₹ 5 each), subject to the approval of the shareholders.

As per our report of even date.

For B S R & Co. LLP
Chartered Accountants
ICAI Firm's Registration No.: 101248W/W-100022

K Sudhakar
Partner
Membership No: 214150

Place: Chennai
Date May 14, 2026

For and on behalf of the Board of Directors of Matrimony.com Limited

Murugavel Janakiraman
Chairman & Managing Director
DIN: 00605009

Harigovind Krishnasamy
Chief Financial Officer

Place: Chennai
Date May 14, 2026

S Vijayanand
Company Secretary

Place: Chennai
Date May 14, 2026

Independent Auditor's Report

To the Members of Matrimony.com Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Matrimony.com Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), its associate, which comprise the consolidated balance sheet as at 31 March 2026, and the consolidated statement of profit and loss (including other comprehensive income), consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of the other auditors on separate financial statements of such subsidiaries and associate, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group and its associate as at 31 March 2026, of its consolidated profit and other comprehensive loss, consolidated changes in equity and consolidated cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group and its associate in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in terms of the Code of Ethics issued by the Institute of Chartered Accountants of India and the relevant provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence obtained by us along with the consideration of reports of the other auditors referred to in the "Other Matter" section below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment and based on the consideration of reports of other auditors on separate financial statements of components audited by them, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Existence and Accuracy of revenue	
See Note 2.3(i) and 18 to the consolidated financial statements	
The key audit matter	**How the matter was addressed in our audit**
The Holding Company generates revenue primarily from matchmaking services and receives upfront consideration from its customers. Such revenues are generated through online services and revenue from such services is recognized over the period of the contract as and when the Holding Company satisfies performance obligations by rendering the promised services to its customers. We have identified the computation and recognition of revenue as a key audit matter in our audit of the financial statements for the year ended 31 March 2026, considering the volume of transactions in the matchmaking business.	In view of the significance of the matter we applied the following audit procedures in this area, among others to obtain sufficient appropriate audit evidence: • We performed a walkthrough to gain an understanding of the revenue process to develop an appropriate audit strategy. • We assessed the appropriateness of the revenue recognition accounting policy and its compliance with applicable accounting standards. • We evaluated the design and implementation of key internal financial controls and operating effectiveness of the relevant key controls with respect to existence and accuracy of revenue recognition.

Existence and Accuracy of revenue	
See Note 2.3(i) and 18 to the consolidated financial statements	
The key audit matter	**How the matter was addressed in our audit**
	• We selected a sample of transactions using statistical sampling and performed tests of details and assessed whether the criteria for revenue recognition are met. • Tested the completeness and accuracy of the data extracted from the system and reperformed the calculations to verify the appropriateness of revenue recognized. • We assessed the adequacy of disclosures made by the management in the consolidated financial statements.

Information Other than the Financial Statements and Auditor's Report Thereon

The Holding Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Holding Company's annual report, but does not include the financial statements and auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's and Board of Directors' Responsibilities for the Consolidated Financial Statements

The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated state of affairs, consolidated profit/ loss and other comprehensive income, consolidated statement of changes in equity and consolidated cash flows of the Group including its associate in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. The respective Management and Board of Directors of the companies included in the Group and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each company and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies included in the Group and of its associate are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associate are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually

or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial statements of such entities or business activities within the Group and its associate to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in the section titled "Other Matter" in this audit report.

We communicate with those charged with governance of the Holding Company of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

We did not audit the financial statements of five subsidiaries, whose financial statements reflect total assets (before consolidation adjustments) of INR 1,038 Lakhs as at 31 March 2026, total revenues (before consolidation adjustments) of INR 1,198 Lakhs and net cash outflows (before consolidation adjustments) amounting to INR 377 Lakhs for the year ended on that date, as considered in the consolidated financial statements. The consolidated financial statements also include the Group's share of net loss of INR 33 Lakhs for the year ended 31 March 2026, in respect of an associate, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries and associate is based solely on the reports of the other auditors.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2 A. As required by Section 143(3) of the Act, based on our audit and on the consideration of reports of the other auditors on separate financial statements of such subsidiaries and associate as were audited by other auditors, as noted in the "Other Matter" paragraph, we report, to the extent applicable, that:

   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.

   b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors except for the matters stated in the paragraph 2B(f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

   c. The consolidated balance sheet, the consolidated statement of profit and loss (including other comprehensive income), the consolidated statement of changes in equity and the consolidated statement of cash flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

   d. In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.

   e. On the basis of the written representations received from the directors of the Holding Company as on 31 March 2026 and 01 April 2026 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies and associate company incorporated in India, none of the directors of the Group companies and its associate company incorporated in India is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164(2) of the Act.

   f. the modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2A(b) above on reporting under Section 143(3)(b) of the Act and paragraph 2B(f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

   g. With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company and its subsidiary companies, associate company incorporated in India and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

   B. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations

given to us and based on the consideration of the reports of the other auditors on separate financial statements of the subsidiaries and associate company, as noted in the "Other Matter" paragraph:

a. The consolidated financial statements disclose the impact of pending litigations as at 31 March 2026 on the consolidated financial position of the Group and its associate. Refer Note 34(c) to the consolidated financial statements.

b. The Group and its associate did not have any material foreseeable losses on long-term contracts including derivative contracts during the year ended 31 March 2026.

c. There has been no delay in transferring amounts to the Investor Education and Protection Fund by the Holding Company or its subsidiary companies and associate company incorporated in India during the year ended 31 March 2026.

d (i) The management of the Holding Company, its subsidiary companies and associate company incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiary companies and associate company respectively that, to the best of their knowledge and belief, as disclosed in the Note 43(ii) to the consolidated financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Group and its associate company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group and its associate company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ii) The management of the Holding Company, its subsidiary companies and associate company incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiary companies and associate company respectively that, to the best of their knowledge and belief, as disclosed in the Note 43(iii) to the consolidated financial statements, no funds have been received by the Group and its associate company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Group and its associate company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(iii) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us and that performed by the auditors of the subsidiary companies and associate company incorporated in India whose financial statements have been audited under the Act, nothing has come to our or the other auditors notice that has caused us or the other auditors to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (i) and (ii) above, contain any material misstatement.

e. The final dividend paid by the Holding Company during the year, in respect of the same declared for the previous year, is in accordance with Section 123 of the Act to the extent it applies to payment of dividend.

As stated in Note 13 to the consolidated financial statements, the Board of Directors of the Holding Company have proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The dividend declared is in accordance with Section 123 of the Act to the extent it applies to declaration of dividend.

f. Based on our examination which included test checks for the Holding Company and based on the audit report issued by other auditors on the financial statements of subsidiary companies and associate company incorporated in India whose reports have been furnished to us by the management, the Holding Company, its subsidiary companies and associate company incorporated in India have used separate core accounting software and the Holding company also uses multiple ancillary accounting software for maintaining its books of accounts. These

accounting software have a feature of recording audit trail (edit log) facility and the same has been operating throughout the year for all relevant transactions recorded in the software.

Further, during the course of our audit, we and respective auditors of the above referred subsidiary companies and associate company did not come across any instance of audit trail feature being tampered with. Additionally, except where audit trail (edit log) facility was not enabled in the earlier years, the audit trail has been preserved by the Holding Company, its subsidiary companies and associate company incorporated in India as per the statutory requirements for record retention.

C. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us and based on the reports of the statutory auditors of such subsidiary companies and associate incorporated in India which were not audited by us, the remuneration paid during the current year by the Holding Company and its subsidiary companies and associate company to its directors is in accordance with the provisions of Section 197 of the Act. The remuneration payable to any director by the Holding Company and its subsidiary companies and associate company is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

For **B S R & Co. LLP**
Chartered Accountants
Firm's Registration No.:101248W/W-100022

K Sudhakar
Partner
Membership No.: 214150
ICAI UDIN:26214150SAXIGW5113
Place: Chennai
Date: 14 May 2026

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS OF MATRIMONY.COM LIMITED FOR THE YEAR ENDED 31 MARCH 2026

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(xxi) In our opinion and according to the information and explanations given to us, following companies incorporated in India and included in the consolidated financial statements, have unfavourable remarks, qualification or adverse remarks given by the respective auditors in their reports under the Companies (Auditor's Report) Order, 2020 (CARO):

Sr. No.	Name of the entities	CIN	Holding Company/ Subsidiary/ Associate	Clause number of the CARO report which is unfavourable or qualified or adverse
1	Astrovision Future Tech Private Limited	U72200KL2001PTC014651	Associate	Clause 3 (xvii)

For **B S R & Co. LLP**
Chartered Accountants
Firm's Registration No.:101248W/W-100022

K Sudhakar
Partner
Membership No.: 214150
ICAI UDIN:26214150SAXIGW5113
Place: Chennai
Date: 14 May 2026

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS OF MATRIMONY.COM LIMITED FOR THE YEAR ENDED 31 MARCH 2026

Report on the internal financial controls with reference to the aforesaid consolidated financial statements under Clause (i) of Sub-section 3 of Section 143 of the Act

(Referred to in paragraph 2(A)(g) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Opinion

In conjunction with our audit of the consolidated financial statements of Matrimony.com Limited (hereinafter referred to as "the Holding Company") as of and for the year ended 31 March 2026, we have audited the internal financial controls with reference to financial statements of the Holding Company and such companies incorporated in India under the Act which are its subsidiary companies and its associate company, as of that date.

In our opinion and based on the consideration of reports of the other auditors on internal financial controls with reference to financial statements of subsidiary companies and associate company, as were audited by the other auditors, the Holding Company and such companies incorporated in India which are its subsidiary companies and its associate company, have, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31 March 2026, based on the internal financial controls with reference to financial statements criteria established by the Holding Company and such companies considering the essential components of such internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's and Board of Directors' Responsibilities for Internal Financial Controls

The respective Company's Management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors of the relevant subsidiary companies and associate company in terms of their reports referred to in the Other Matter paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls with Reference to Financial Statements

A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in

accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements include those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial controls with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Other Matter

Our aforesaid report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to financial statements insofar as it relates to two subsidiary companies and one associate company, which are companies incorporated in India, is based on the corresponding reports of the auditors of such companies incorporated in India.

Our opinion is not modified in respect of this matter.

For **B S R & Co. LLP**
Chartered Accountants
Firm's Registration No.:101248W/W-100022

K Sudhakar
Partner
Membership No.: 214150
ICAI UDIN:26214150SAXIGW5113
Place: Chennai
Date: 14 May 2026

Consolidated Balance Sheet

as at March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipment	3(a)	**2,116**	1,929
Right of use assets	34(b)	**4,214**	4,611
Goodwill	3(b)	**516**	666
Other intangible assets	3(a)	**1,071**	1,331
Investments accounted for using the equity method		**429**	460
Financial assets			
(a) Investments	8	**6,278**	2,051
(b) Security deposits	4(a)	**794**	933
(c) Other financial assets	7(a)	**89**	3,130
Deferred tax assets (net)	11	**769**	742
Income tax assets		**28**	25
Other non-current assets	9(a)	**276**	349
Total non-current assets		**16,580**	**16,227**
Current assets			
Financial assets			
(a) Investments	8	**12,794**	9,696
(b) Trade receivables	10	**101**	43
(c) Cash and cash equivalents	5	**293**	1,819
(d) Bank balances other than cash and cash equivalents	6	**550**	4,619
(e) Security deposits	4(b)	**182**	187
(f) Other financial assets	7(b)	**12,959**	12,869
Other current assets	9(b)	**583**	608
Total current assets		**27,462**	**29,841**
TOTAL ASSETS		**44,042**	**46,068**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	12	**1,034**	1,078
Other equity	13	**19,613**	23,081
TOTAL EQUITY	**A**	**20,647**	**24,159**
LIABILITIES			
Non-current liabilities			
Financial liabilities			
(a) Lease liabilities	15	**3,644**	3,609
Deferred tax liabilities (net)	11	**3**	23
Other non-current liabilities	16(a)	**28**	-
Total non-current liabilities		3,675	3,632
Current liabilities			
Financial liabilities			
(a) Lease liabilities	15	**1,291**	1,740
(b) Trade payables			
(i) Total outstanding dues of micro enterprises and small enterprises; and	14(a)	**699**	585
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		**5,490**	5,833
(c) Other financial liabilities	14(b)	**630**	1,557
Other current liabilities	16(b)	**10,755**	7,818
Provisions	17	**851**	744
Income tax liabilities		**4**	-
Total current liabilities		**19,720**	**18,277**
TOTAL LIABILITIES	**B**	**23,395**	**21,909**
TOTAL EQUITY AND LIABILITIES	**(A+B)**	**44,042**	**46,068**

Summary of material accounting policies 2.3

The explanatory notes forms an integral part of the consolidated financial statements

As per our report of even date.

For B S R & Co. LLP
Chartered Accountants
ICAI Firm's Registration No.: 101248W/W-100022

K Sudhakar
Partner
Membership No: 214150

Place: Chennai
Date May 14, 2026

For and on behalf of the Board of Directors of Matrimony.com Limited

Murugavel Janakiraman
Chairman & Managing Director
DIN: 00605009

Harigovind Krishnasamy
Chief Financial Officer

Place: Chennai
Date May 14, 2026

S Vijayanand
Company Secretary

Place: Chennai
Date May 14, 2026

Consolidated Statement of Profit and Loss

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

	Notes	Year ended March 31, 2026	Year ended March 31, 2025
Revenue from operations	18	45,999	45,584
Finance income	19	2,278	2,824
Other income	20	92	549
Total income		**48,369**	**48,957**
EXPENSES			
Employee benefits expense	21	15,234	14,156
Advertisement and business promotion expenses	24	18,421	18,842
Other expenses	25	7,187	6,759
Depreciation and amortisation expense	22	2,699	2,926
Finance costs	23	465	480
Total expenses		**44,006**	**43,163**
Profit before tax and share of profit / (loss) from associate		**4,363**	**5,794**
Share of loss of associate, net of taxes		(33)	(12)
Profit before tax		**4,330**	**5,782**
Tax expense	26		
- Current tax		960	1,178
- Deferred tax (net)		(47)	76
Total tax expense		**913**	**1,254**
Profit for the year (I)		**3,417**	**4,528**
Other comprehensive income:	27		
Items that will not be reclassified to profit or loss			
Re-measurement loss on defined benefit obligations		(19)	(42)
Share of other comprehensive income in associate		2	-*
Income tax relating to items that will not be reclassified to profit or loss		5	11
Other comprehensive loss not to be reclassified to profit or loss (A)		**(12)**	**(31)**
Other comprehensive income to be reclassified to profit or loss :-			
Exchange difference on translation of foreign operations		61	(9)
Other comprehensive income/(loss) to be reclassified to profit or loss (B)		**61**	**(9)**
Other comprehensive income/(loss) for the year, net of tax (A+B) (II)		**49**	**(40)**
Total comprehensive income for the year, net of tax (I + II)		**3,466**	**4,488**
Profit for the year attributable to:		**3,417**	**4,528**
- Owners of the Company		3,417	4,528
- Non-controlling interests		-	-
Total comprehensive income for the year attributable to:		**3,466**	**4,488**
- Owners of the Company		3,466	4,488
- Non-controlling interests		-	-
Earnings per equity share of ₹ 5 each	28		
Basic earnings per share		**15.92**	20.57
Diluted earnings per share		**15.92**	20.56

*Represents value less than ₹ 0.5 lakhs

Summary of material accounting policies 2.3
The explanatory notes forms an integral part of the consolidated financial statements

As per our report of even date.

For B S R & Co. LLP
Chartered Accountants
ICAI Firm's Registration No.: 101248W/W-100022

K Sudhakar
Partner
Membership No: 214150

Place: Chennai
Date May 14, 2026

For and on behalf of the Board of Directors of Matrimony.com Limited

Murugavel Janakiraman
Chairman & Managing Director
DIN: 00605009

Harigovind Krishnasamy
Chief Financial Officer

Place: Chennai
Date May 14, 2026

S Vijayanand
Company Secretary

Place: Chennai
Date May 14, 2026

Consolidated Statement of Changes in Equity

for the year ended March 31, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

A EQUITY SHARE CAPITAL:

Equity shares of ₹ 5 each issued, subscribed and fully paid	No. of shares	Amount
Balance as at April 1, 2024	2,22,60,461	1,113
Changes in equity share capital during the year		
Issue of equity shares (Note 12)	5,400	-*
Buyback of equity shares (Note 12)	(7,02,439)	(35)
Balance as at March 31, 2025	**2,15,63,422**	**1,078**
Changes in equity share capital during the year	**-**	**-**
Issue of equity shares (Note 12)	3,100	-*
Buyback of equity shares (Note 12)	(8,93,129)	(44)
Balance as at March 31, 2026	**2,06,73,393**	**1,034**

*Represents value less than ₹ 0.5 lakhs

B. OTHER EQUITY

For the period ended March 31, 2026

Particulars	Reserves and Surplus				Items of OCI	Total attributable to the owners of the Company
	Securities premium (Note 13)	Retained earnings (Note 13)	Share-based payments reserve (Note 13)	Capital redemption reserve (Note 13)	Exchange differences on translating financial statements of foreign operations (Note 13)	
Balance as at April 1, 2025	**28**	**22,683**	**218**	**68**	**84**	**23,081**
(1) Profit for the year	-	3,417	-	-	-	3,417
(2) Other comprehensive income for the year ended March 31, 2026 (Note 27)	-	(12)	-	-	61	49
(1)+(2) Total comprehensive income	**-**	**3,405**	**-**	**-**	**61**	**3,466**
Exercise of share options (Note 32)	16	-	(5)	-	-	11
Equity settled share based payment expenses (Note 21)	-	-	26	-	-	26
Transferred from share-based payments reserve upon lapse of vested stock options	-	4	(4)	-	-	-
Dividend	-	(1,078)	-	-	-	(1,078)
Buyback of shares (Note 13)	(28)	(5,865)	-	-	-	(5,893)
Transfer to capital redemption reserve on buyback	-	(44)	-	44	-	-
Balance as at March 31, 2026	**16**	**19,105**	**235**	**112**	**145**	**19,613**

For the year ended March 31, 2025

Balance as at April 1, 2024	**3,696**	**24,012**	**203**	**33**	**93**	**28,037**
(1) Profit for the year	-	4,528	-	-	-	4,528
(2) Other comprehensive income for the year ended March 31, 2025 (Note 27)	-	(31)	-	-	(9)	(40)
(1)+(2) Total comprehensive income	**-**	**4,497**	**-**	**-**	**(9)**	**4,488**
Exercise of share options (Note 32)	28	-	(9)	-	-	19
Equity settled share based payment expenses (Note 21)	-	-	35	-	-	35
Transferred from share-based payments reserve upon lapse of vested stock options	-	11	(11)	-	-	-
Dividend	-	(2,191)	-	-	-	(2,191)
Buyback of shares (note 13)	(3,696)	(3,611)	-	-	-	(7,306)
Transfer to capital redemption reserve on buyback	-	(35)	-	35	-	-
Balance as at March 31, 2025	**28**	**22,683**	**218**	**68**	**84**	**23,081**

The explanatory notes forms an integral part of the consolidated financial statements
As per our report of even date.

For B S R & Co. LLP
Chartered Accountants
ICAI Firm's Registration No.: 101248W/W-100022

K Sudhakar
Partner
Membership No: 214150

Place: Chennai
Date May 14, 2026

For and on behalf of the Board of Directors of Matrimony.com Limited

Murugavel Janakiraman
Chairman & Managing Director
DIN: 00605009

Harigovind Krishnasamy
Chief Financial Officer

Place: Chennai
Date May 14, 2026

S Vijayanand
Company Secretary

Place: Chennai
Date May 14, 2026

Consolidated Statement of Cash Flows

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

	Notes	Year ended March 31, 2026	Year ended March 31, 2025
Cash flow from operating activities			
Profit before tax		4,330	5,782
Adjustments for :			
Depreciation and amortisation expense	22	2,699	2,926
Share of loss of associate, net of taxes		33	12
Finance income recognised on interest-free security deposits	19	(89)	(71)
(Profit) / loss on sale / write-off of Property , plant and equipment (net)		5	(4)
Unrealised foreign exchange (gain) / loss		1	(13)
Gain on preclosure of lease agreement	20	(75)	(201)
Impairment allowance on financial assets (net)	25	5	4
Impairment allowance on goodwill	25	150	201
Equity settled share based payment expenses	21	26	35
Liabilities no longer required written back	20	(17)	(333)
Interest expense on lease liabilities	23	452	470
Fair value gain on mutual fund investments at fair value through profit / loss	19	(823)	(840)
Interest income	19	(1,365)	(1,723)
Operating profit before working capital changes		5,332	6,245
Movement in working capital :			
Increase in financial assets		(22)	(158)
(Increase) / decrease in other assets		84	(43)
Increase / (decrease) in trade payables		(229)	1,446
Increase / (decrease) in other financial liabilities		264	(57)
Increase / (decrease) in other liabilities		2,980	(359)
Increase / (decrease) in provisions		87	(151)
Cash generated from operating activities		8,496	6,923
Income taxes paid (net of refunds)		(954)	(1,237)
Net cash flow from operating activities (A)		7,542	5,686
Cash flow from investing activities			
Purchase of property, plant and equipment including intangible assets		(1,087)	(1,282)
Proceeds from sale of property, plant and equipment		18	9
Investment in preference shares of other entities		(425)	-
Proceeds from sale of mutual funds		32,656	18,586
Purchase of mutual funds		(33,087)	(15,982)
Interest received		1,515	1,790
Investment in treasury bills		(233)	
Investment in commercial paper		(4,030)	-
Redemption of commercial paper		2,500	-
Investment in corporate bonds		(3,842)	-
Redemption of bank deposits (with maturity more than three months)		15,775	21,476
Investment in bank deposits (with maturity more than three months)		(8,752)	(18,869)
Loans realised from associate		-	20
Net cash flow from investing activities (B)		1,008	5,748

Consolidated Statement of Cash Flows

for the year ended March 31, 2026
(All amounts are in ₹ lakhs, unless otherwise stated)

	Notes	Year ended March 31, 2026	Year ended March 31, 2025
Cash flow from financing activities			
Proceeds from exercise of employee stock option scheme (including securities premium)		8	22
Dividend paid		(2,152)	(1,113)
Payment of principal portion of lease liabilities		(1,543)	(1,519)
Payment of interest portion of lease liabilities		(452)	(470)
Buyback of equity shares including transaction cost		(5,937)	(7,342)
Net cash flows used in financing activities (C)		**(10,076)**	**(10,422)**
Net increase / (decrease) in cash and cash equivalents (A+B+C)		**(1,526)**	**1,012**
Effect of exchange differences on cash and cash equivalents held in foreign currency		-	1
Cash and cash equivalents at the beginning of the year		1,819	806
Cash and cash equivalents at the end of the year (refer note 5)		293	1,819

Reconciliation of cash and cash equivalents as per cash flow statement	As at March 31, 2026	As at March 31, 2025
Balances with banks in current accounts	286	1,803
Cheques on hand	1	8
Cash on hand	6	8
Cash and cash equivalents at the end of the year (refer note 5)	293	1,819

The explanatory notes forms an integral part of the consolidated financial statements

As per our report of even date.

For B S R & Co. LLP
Chartered Accountants
ICAI Firm's Registration No.: 101248W/W-100022

K Sudhakar
Partner
Membership No: 214150

Place: Chennai
Date May 14, 2026

For and on behalf of the Board of Directors of Matrimony.com Limited

Murugavel Janakiraman
Chairman & Managing Director
DIN: 00605009

Harigovind Krishnasamy
Chief Financial Officer

Place: Chennai
Date May 14, 2026

S Vijayanand
Company Secretary

Place: Chennai
Date May 14, 2026

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

1. CORPORATE INFORMATION

The consolidated financial statements comprise financial statements of Matrimony.com Limited (the 'Company' / the Parent Company) its subsidiaries (collectively, 'the Group') and its associate for the year ended March 31, 2026. Matrimony.com Limited is a public limited company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. The Group offers online matchmaking services on internet and mobile platforms. The Group delivers matchmaking services to users in India and the Indian diaspora through websites, mobile sites and mobile apps complemented by a wide on-the-ground network in India. Such services are primarily delivered online through popular domain specific web portals like BharatMatrimony.com, CommunityMatrimony.com, AssistedMatrimony.com, EliteMatrimony.com and Jodii.com. Revenue comprises of membership subscription, assisted matrimonial service fees and sales from online advertising packages. The Group has expanded into marriage services such as Mandap & Wedding Bazaar, a listing website for matrimony-related directory services including listings for wedding related services such as wedding planners, venues, cards and caterers.

On September 21, 2017, the Company listed its equity shares with National Stock Exchange of India Limited and BSE Limited. The registered office of the Company is located at TVH Beliciaa Towers, Tower II, 5th Floor, No. 94, MRC Nagar, Raja Annamalaipuram, Chennai - 600028.

The consolidated financial statements were approved for issue in accordance with a resolution of the directors on May 14, 2026.

2. MATERIAL ACCOUNTING POLICIES

2.1. Basis of preparation

The consolidated financial statements of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III), as applicable to the Consolidated Financial Statements

The consolidated financial statements have been prepared on an accrual basis under the historical cost convention except for certain financial assets and financial liabilities are measured at fair value (refer accounting policy regarding financial instruments).

The consolidated financial statements are presented in INR, its functional currency, and all values are rounded to the nearest lakhs, except where otherwise indicated.

The consolidated financial statements provide comparative information in respect of the previous period.

The Significant accounting judgements, estimates and assumptions used in the preparation of consolidated financial statements is provided in the note 30 to the consolidated financial statements

2.2. Basis of consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries as at 31st March 2026. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

- Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee)
- Exposure, or rights, to variable returns from its involvement with the investee, and
- The ability to use its power over the investee to affect its returns.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement with the other vote holders of the investee
- Rights arising from other contractual arrangements
- The Group's voting rights and potential voting rights
- The size of the group's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that group member's financial statements in preparing the consolidated financial statements to ensure conformity with the group's accounting policies.

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on 31st March. When the end of the reporting period of the parent is different from that of a subsidiary, the subsidiary prepares, for consolidation purposes, additional financial information as of the same date as the financial statements of the parent to enable the parent to consolidate the financial information of the subsidiary, unless it is impracticable to do so.

Consolidation procedure:

(a) Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.

(b) Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary.

(c) Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

(d) The Group's investments in its associate are accounted for using the equity method.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- Derecognises the assets (including goodwill) and liabilities of the subsidiary
- Derecognises the carrying amount of any non-controlling interests
- Derecognises the cumulative translation differences recorded in equity
- Recognises the fair value of the consideration received
- Recognises the fair value of any investment retained
- Recognises any surplus or deficit in profit or loss
- Reclassifies the parent's share of components previously recognised in OCI to profit or loss or retained earnings, as appropriate, as would be required if the Group had directly disposed of the related assets or liabilities

2.3. Summary of material accounting policies

a) Current versus non-current classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle.
- Held primarily for the purpose of trading.
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle.
- It is held primarily for the purpose of trading.
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Based on the time evolved between acquisition of assets for processing and the realisation in cash and cash equivalents, the Group has determined its operating cycle as twelve months for the above purpose of classification as current and non-current.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

b) Property, plant and equipment

The cost of an item of property, plant and equipment shall be recognised as an asset if, and only if it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. Property, plant and equipment, capital work in progress are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, import duties, and other non-refundable taxes or levies, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use and initial estimate of decommissioning, restoring and similar liabilities, where applicable. Any trade discounts and rebates are deducted in arriving at the purchase price. The Group identifies and determines cost of asset significant to the total cost of the asset, having useful life that is materially different from that of the remaining life. Such cost includes the cost of replacing part of the plant and equipment. When significant parts of plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in statement of profit or loss as incurred.

Gains or losses arising from de-recognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Group and the cost of the item can be measured reliably.

The cost of property, plant and equipment at 1 April 2017, the Group's date of transition to Ind AS, was determined with reference to its carrying value recognised as per the previous GAAP (deemed cost), as at the date of transition to Ind AS.

c) Intangible assets

Goodwill

Goodwill represents the cost of acquired business. This amount represents the excess of the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities less accumulated impairment losses. Goodwill is not amortised, but it is tested for impairment annually, or more frequently if events or changes in circumstances indicate that it might be impaired and is carried at cost less accumulated impairment losses.

Other Intangible assets:

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is recognised at fair value at the date of acquisition. An intangible asset is recognised only if it is probable future economic benefits attributable to the asset will flow to the Group and the cost of the asset can be measured reliably. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets/ intangibles under development, excluding capitalized development costs, are not capitalized and expenditure is reflected in the statement of profit and loss in the period in which the expenditure is incurred.

Intangible assets are amortized on a straight-line basis over the estimated useful economic life. All intangible assets are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

Acquired domain names are amortized on straight line basis over the period of rights, ranging between 1 to 10 years based on management estimates. Capitalised 'Portal development' expenses are amortized on straight line basis over the period of 3 to 10 years.

Acquired brand Shaadi Saga, Technology Platform & Content and vendor base are amortized on straight line basis over useful economic life ranging from 4 to 5 years.

Computer software are depreciated using the straight-line method over a period based on management's estimate of useful lives of such software are 3 to 6 years, or over the license period of the software, whichever is shorter.

The amortisation period and the amortisation method are reviewed at least at each reporting period end. If the expected useful life of the asset is significantly different from previous estimated, the amortisation period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortisation method is changed to reflect the changed pattern. Such changes are treated as changes in accounting estimates.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Group and the cost of the item can be measured reliably.

The cost of intangible assets at 1 April 2017, the Group's date of transition to Ind AS, was determined with reference to its carrying value recognised as per the previous GAAP (deemed cost), as at the date of transition to Ind AS.

d) Depreciation and amortisation

Depreciation on property, plant and equipment is provided using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives (determined by the management based on technical estimates). Depreciation on addition/ (disposals) is provided on pro-rata basis i.e. from/ (upto) the date on which asset is ready for use/ (disposed of). The Group, based on technical assessment and review of history of asset usage, depreciates certain items of Computer and network equipment, Furniture and fixtures, Office equipment and Vehicles over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013.

The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used. The estimated useful lives considered for depreciation of property, plant and equipment as per Group's policy and as per Companies Act, 2013 are as follows:

Particulars	As per Group's policy	As per Companies Act 2013
Furniture and fixtures	2-5 years	10 years
Computer and network equipment	3-6 years	3-6 years
Vehicles	5-8 years	10 years
Office equipment	2-7 years	5 years

The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset.

Leasehold improvements are amortised over the primary period of lease.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

The depreciation method, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

e) Leases

Group as lessee

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Group applies a single recognition and measurement approach for all leases. The Group recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any re-measurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Particulars	Years
Leasehold property	1 – 9

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (g) Impairment of non-financial assets.

Lease Liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. The Group determines its incremental borrowing rate by obtaining interest rates from various external financing sources.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

f) Borrowing cost

Borrowing cost includes interest, amortisation of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

g) Impairment of non-financial assets

The Group assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount, as the higher of an assets or cash-generating units (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets.

In assessing value in use, the estimated future cash flows are discounted to their present value at the pre-tax discount rate reflecting current market assessment of time value of money and risks specific to asset. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses of continuing operations are recognized in the statement of profit and loss. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

A previously recognised impairment loss is increased or reversed depending on changes in circumstances. However, the carrying value after reversal is not increased beyond the carrying value that would have prevailed by charging usual depreciation if there was no impairment.

h) Impairment of Goodwill

The Group assesses at each reporting date whether there is any indication that the carrying amount may not be recoverable. If any such indication exists, then the asset's recoverable amount is estimated, and an impairment loss is recognised if the carrying amount of an asset or CGU exceeds its estimated recoverable amount in the statement of profit or loss. Goodwill is tested annually for impairment. For the purpose of impairment testing, goodwill arising from a business combination is allocated to CGUs or groups of CGUs that are expected to benefit from the synergies of the combination. The recoverable amount of a CGU (or an individual asset) is higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flow, discounted to their present value using a pre-tax discount rate that reflects current market assessment of the time value of money and the risks specific to CGU (or the asset). The Group's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs. Impairment loss recognised in respect of a CGU is allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amounts of the other assets of the CGU (or Group of CGUs) on a pro rata basis. An impairment loss in respect of goodwill is not subsequently reversed. In respect of other assets for which impairment loss has been recognised in prior periods, the Group reviews at each reporting date whether there is any indication that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount.

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i) Revenue from contracts with customers and other income

Revenue from contracts with customers is recognised when control of the services is transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services.

The following specific recognition criteria must also be met before revenue is recognized:

Income from services

Revenues from subscriptions towards matchmaking and marriage service contracts:

The Group recognises revenue from contracts with customers based on a five-step as set out in Ind AS-115 -

- Identification of contracts with the customer – The Group mainly generates revenue from subscriptions towards matchmaking and marriage services contracts and Group identifies the contract with the customer when terms and conditions are agreed that creates enforceable rights and obligations. The rights of each party, payment terms and commercial substance is identified in the terms and condition.

- Identify performance obligations in the contract - The Group assesses the services promised in a contract and identified distinct performance obligation in the contract which is to render the services as agreed in the contract over a period of time for its different services.

- Determine the transaction price - Revenue is measured based on the transaction price, which is the consideration as specified in the contract with the customer that reflects the consideration to which the Group expects to be entitled in exchange for those goods or services The Group collects goods and services tax on behalf of the government and, therefore, it is not an economic benefit flowing to the Group. Hence, it is excluded from revenue.

- Revenue recognition when performance obligation is satisfied - The revenue is recognized pro-rata over the period of the contract as and when services are rendered. Deferred revenue (contract liability) is recognised once a payment is received, or a payment is due from a customer before the Group transfers the related services. Contract liabilities are recognized evenly over the subscription period, being performance obligation of the Group. These are recognised as revenue when the Group performs under the contract (i.e., transfers control of the related services to the customer).

- Revenue is recognised when control of services is transferred to the customer upon the satisfaction of performance obligation under the contract at an amount that reflects the consideration to which the Group received/ expects to be entitled in exchange for those services.

Interest income

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Group estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses.

Dividends

Revenue is recognised when the Group's right to receive the payment is established, which is generally when shareholders approve the dividend.

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Contract balances

Contract assets

A contract asset is the right to consideration in exchange of services transferred to the customer. If the Group performs by transferring services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

Trade receivables

A receivable represents the Group's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in section (r) Financial instruments – initial recognition and subsequent measurement.

Contract liabilities

A contract liability is the obligation to transfer services to a customer for which the Group has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Group transfers services to the customer, a contract liability is recognised when the payment is made, or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Group performs under the contract.

j) Foreign currency transactions

The Group's financial statements are presented in INR, which is also the Parent Company's functional currency. For each entity the Group determines the functional currency and items included in the financial statements of each entity are measured using that functional currency.

Transactions in foreign currencies entered into by the Group are initially recorded at the functional currency spot rates at the date the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in profit or loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

Foreign operations

The assets and liabilities of foreign operations (subsidiaries, associates), including goodwill and fair value adjustments arising on acquisition, are translated into INR at the exchange rates at the reporting date. The income and expenses of foreign operations are translated into INR at the exchange rates at the dates of the transactions or an average rate if the average rate approximates the actual rate at the date of the transaction.

Foreign currency differences are recognised in OCI and accumulated in the equity (as exchange differences on translating the financial statements of a foreign operation).

When a foreign operation is disposed of in its entirety or partially such that control is lost, the cumulative amount in the translation reserve related to that foreign operation is reclassified to profit or loss as part of the gain or loss on disposal. If

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the Group disposes of part of its interest in a subsidiary but retains control, then the relevant proportion of the cumulative amount is reallocated to NCI. When the Group disposes of only part of an associate while retaining significant influence or joint control, the relevant proportion of the cumulative amount is reclassified to profit or loss.

k) Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The Group has no obligation, other than the contribution payable to the provident fund. The Group recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders the related service.

The Group operates a defined benefit gratuity plan, which requires contributions to be made to a separately administered fund.

The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method.

Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Group recognises the following changes in the net defined benefit obligation as an expense in the statement of profit and loss:

- Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and
- Net interest expense or income.

Short term compensated absences are provided for based on estimates. Long term compensated absences are provided based on the actuarial valuation at the year end. The actuarial valuation is done as per projected unit credit method. The Group presents the entire leave as a current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

Short-term employee benefits are measured on an undiscounted basis and expensed as the related service is provided. A liability is recognised for the amount expected to be paid under short-term cash bonus, if the Group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

Termination:

Termination benefits are expensed at the earlier of when the Group can no longer withdraw the offer of those benefits and when the Group recognises costs for a restructuring. If benefits are not expected to be settled wholly within 12 months of the reporting date, then they are discounted.

Defined Benefits plans:

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Group's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

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The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a potential asset for the Group, the recognised asset is limited to the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan ('the asset ceiling'). To calculate the present value of economic benefits, consideration is given to any applicable minimum funding requirements.

Remeasurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. The Group determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate determined by reference to market yields at the end of the reporting period on government bonds.

This rate is applied on the net defined benefit liability (asset), both as determined at the start of the annual reporting period, taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in profit or loss.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service ('past service cost' or 'past service gain') or the gain or loss on curtailment is recognised immediately in profit or loss. The Group recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.

l) Government Grants

Government grants are recognised where there is reasonable assurance that the grant will be received, and all attached conditions will be complied with. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed.

m) Taxes

Income tax expense comprises current and deferred taxes. Income tax expense is recognized in the statement of profit and loss except to the extent it relates to items recognized directly in equity, in which case it is recognized in equity.

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Group operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Current tax assets and liabilities are offset only if there is a legally enforceable right to set off the recognized amounts and it is intended to realise the asset and settle the liability on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liability is not recognised in respect of taxable temporary differences associated with investments in subsidiaries and associates when the timing of the

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reversal of the temporary differences can be controlled, and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

Deferred tax is not recognised for:

- Temporary differences on the initial recognition of assets or liabilities in a transaction that:
    - Is not a business combination and
    - At the time of the transaction (i) affects neither accounting nor taxable profit or loss and (ii) does not give raise to equal taxable and deductible temporary differences
- Temporary differences related to investments in subsidiaries, associates and joint arrangements to the extent that the group is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future and
- Taxable temporary differences arising on the initial recognition of goodwill.

The carrying amount of deferred tax assets is reviewed at each reporting date and written off to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

n) Share based payments

Employees of the Group receive remuneration in the form of share-based payments, whereby employees render services as consideration for equity instruments (equity-settled transactions).

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model.

That cost is recognised, together with a corresponding increase in share-based payment (SBP) reserves in equity, over the period in which the performance and/or service conditions are fulfilled in employee benefits expense. The cumulative

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expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number of equity instruments that will ultimately vest. The statement of profit and loss expense or credit for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense.

Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

o) Provisions

Provisions are determined on the best estimates required to settle the obligation at the balance sheet date. Depending on the nature of the underlying obligation, provisions will be discounted to its present value These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

p) Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Group or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Group does not recognize a contingent liability but discloses its existence in the financial statements.

q) Fair value measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Group.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

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All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above. (Refer note 39).

r) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

However, trade receivables that do not contain a significant financing component are measured at transaction price.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Group's business model for managing them.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

Financial Assets - Business model assessment

The Group makes an assessment of the objective of the business model in which a financial asset is held at a portfolio level because this best reflects the way the business is managed, and information is provided to management. The information considered includes:

- The stated policies and objectives for the portfolio and the operation of those policies in practice. These include whether management's strategy focuses on earning contractual interest income, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of any related liabilities or expected cash outflows or realising cash flows through the sale of the assets;
- How the performance of the portfolio is evaluated and reported to the Group's management;

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- The risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed;
- How managers of the business are compensated – e.g. whether compensation is based on the fair value of the assets managed or the contractual cash flows collected; and
- The frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity

Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Group's continuing recognition of the asset

Subsequent measurement

Debt instruments at amortised cost

A ' debt instrument' is measured at the amortised cost if both the following conditions are met:

- The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Equity investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL. For all other equity instruments, the Group may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Group makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Group decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the Group may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

De-recognition

A financial asset (or, where applicable, a part of a financial asset or part of a Group of similar financial assets) is primarily derecognised (i.e. removed from the Group's consolidated balance sheet) when:

- The rights to receive cash flows from the asset have expired, or
- The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Group has transferred substantially all the risks and rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

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When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognise the transferred asset to the extent of the Group's continuing involvement. In that case, the Group also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Group could be required to repay.

Impairment of financial assets

In accordance with Ind-AS 109, the Group applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

- Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, deposits, trade receivables and bank balance.

- Trade receivables or any contractual right to receive cash or another financial asset that result from transactions.

The Group follows 'simplified approach' for recognition of impairment loss allowance on trade receivables or contract revenue receivables.

The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets, the Group determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the Group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

- All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument.

- Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

As a practical expedient, the Group uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

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ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

- Financial assets measured as at amortised cost, contractual revenue receivables and lease receivables: ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Group does not reduce impairment allowance from the gross carrying amount.

- Loan commitments and financial guarantee contracts: ECL is presented as a provision in the balance sheet, i.e. as a liability.

- Debt instruments measured at FVTOCI: Since financial assets are already reflected at fair value, impairment allowance is not further reduced from its value. Rather, ECL amount is presented as 'accumulated impairment amount' in the OCI.

For assessing increase in credit risk and impairment loss, the Group combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Group's financial liabilities include trade and other payables and lease liabilities.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Financial guarantee contracts

Financial guarantee contracts issued by the Group are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

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De-recognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset, and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

s) Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the consolidated cash flows, cash and cash equivalents consist of cash and short-term deposits.

t) Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

u) Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker (CODM). The CODM, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Corporate Management Committee.

Segments are organised based on business which have similar economic characteristics as well as exhibit similarities in nature of products and services offered, the nature of production processes, the type and class of customer and distribution methods. Segment revenue arising from third party customers is reported on the same basis as revenue in the financial statements. Inter-segment revenue is reported on the basis of transactions which are primarily market led.

Segment results represent profits before finance charges, unallocated corporate expenses and taxes. “Unallocated Corporate Expenses” include revenue and expenses that relate to initiatives /costs attributable to the enterprise as a whole and are not attributable to segments.

v) Cash dividend and non-cash distribution to equity holders of the Company

The Group recognises a liability to make cash or non-cash distributions to equity holders of the Company when the distribution is authorised, and the distribution is no longer at the discretion of the Group. As per the corporate laws in India, a distribution is authorised when it is approved by the shareholders. A corresponding amount is recognised directly in equity.

Non-cash distributions are measured at the fair value of the assets to be distributed with fair value re-measurement recognised directly in equity.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

Upon distribution of non-cash assets, any difference between the carrying amount of the liability and the carrying amount of the assets distributed is recognised in the statement of profit and loss.

w) Investment in Associates

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Group's investments in its associate are accounted for using the equity method. Under the equity method, the investment in an associate is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associate since the acquisition date. Goodwill relating to the associate is included in the carrying amount of the investment and is not tested for impairment individually.

The statement of profit and loss reflects the Group's share of the results of operations of the associate. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate are eliminated to the extent of the interest in the associate.

If an entity's share of losses of an associate equals or exceeds its interest in the associate (which includes any long-term interest that, in substance, form part of the Group's net investment in the associate), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group's share of profit or loss of an associate is shown on the face of the statement of profit and loss outside operating profit.

The financial statements of the associate are prepared for the same reporting period as the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its associate. At each reporting date, the Group determines whether there is objective evidence that the investment in the associate is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the associate and its carrying value and then recognises the loss as 'Share of profit of an associate' in the statement of profit and loss.

Upon loss of significant influence over the associate, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

x) Non-current assets held for sale

The Group classifies non-current assets and disposal groups as held for sale if their carrying amounts will be recovered principally through a sale rather than through continuing use.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

Non-current assets and disposal groups classified as held for sale are measured at the lower of their carrying amount and fair value less costs to sell. Costs to sell are the incremental costs directly attributable to the disposal of an asset (disposal group), excluding finance costs and income tax expense.

The criteria for held for sale classification is regarded as met only when the sale is highly probable, and the asset or disposal group is available for immediate sale in its present condition. Actions required to complete the sale/ distribution should indicate that it is unlikely that significant changes to the sale will be made or that the decision to sell will be withdrawn. Management must be committed to the sale and the sale expected within one year from the date of classification.

For these purposes, sale transactions include exchanges of non-current assets for other non-current assets when the exchange has commercial substance. The criteria for held for sale classification is regarded met only when the assets or disposal group is available for immediate sale in its present condition, subject only to terms that are usual and customary for sales of such assets (or disposal groups), its sale is highly probable; and it will genuinely be sold, not abandoned. The Group treats sale of the asset or disposal group to be highly probable when:

- The appropriate level of management is committed to a plan to sell the asset (or disposal group),
- An active programme to locate a buyer and complete the plan has been initiated (if applicable),
- The asset (or disposal group) is being actively marketed for sale at a price that is reasonable in relation to its current fair value,
- The sale is expected to qualify for recognition as a completed sale within one year from the date of classification, and
- Actions required to complete the plan indicate that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn.

Property, plant and equipment and intangible are not depreciated, or amortised assets once classified as held for sale. Assets and liabilities classified as held for sale are presented separately from other items in the balance sheet.

2.4 Changes in accounting policies and disclosures - Recent accounting pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time.

In May 2025, MCA notified amendments to Ind AS 21 - The Effects of Changes in Foreign Exchange Rates, applicable w.e.f. April 1, 2025. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements. In August 2025, MCA notified the following amendments to:

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

1. Ind AS 1, Presentation of Financial Statements, applicable w.e.f. April 1, 2025 – The amendment relates to classification of liabilities as current or non-current and non-current liabilities with covenants. A liability was earlier classified as current if the entity did not have an unconditional right to defer settlement for at least 12 months after the reporting date. Under the amendment, the requirement for the right to be unconditional has been removed. Instead, the entity must show that a substantive right to defer settlement exists at the reporting date.

   If a breach of a material covenant occurs on or before the reporting date but the lender agrees after the reporting date and before approval of the financial statements not to demand repayment, the liability is not classified as current, but the entity must provide Ind AS 107 breach disclosures. Companies must also disclose information about non-current liabilities subject to future covenants in the notes to the financial statements. The Company has no impact on account of these amendments in classification criteria of current and non-current liabilities.

2. Ind AS 7, Statement of Cash Flows and Ind AS 107, Financial Instruments: Disclosures, applicable w.e.f. April 1, 2025 – The amendment in Ind AS 7 requires to inform users of financial statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. Ind AS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk. The Company has reviewed the amendment and based on its evaluation has determined that there is no impact of the amendment in its financial statements.

3. Ind AS 12, International Tax Reform – Pillar Two Model Rules applicable immediately - The amendments provide a temporary mandatory relief from deferred tax accounting for top-up tax and disclose that they have applied the relief. This relief is immediate and applies retrospectively. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

3 (A) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Particulars	Property, plant and equipment							Intangible assets				
	Computers and network equipment	Office equipment	Furniture and fixtures	Leasehold improvements	Plant and machinery	Vehicles	Total of Property, plant and equipment"	Web domain	Portal development	Software	Brand, Technology and Vendor base	Total of Intangible assets
Cost												
Balance as at April 1, 2024	**5,133**	**392**	**82**	**412**	**2**	**99**	**6,120**	**2,082**	**34**	**1,115**	**443**	**3,674**
Additions	536	115	55	681	-	-	1,387	16	-	23	-	39
Translation differences	1	-*	-*	-	-	-	1	-	-	-	-	-
Disposals	(169)	(50)	(20)	(31)	-	-	(270)	-	-	-	-	-
As at March 31, 2025	**5,501**	**457**	**117**	**1,062**	**2**	**99**	**7,238**	**2,098**	**34**	**1,138**	**443**	**3,713**
Additions	631	97	101	169	-	-	998	6	-	5	-	11
Translation differences	4	1	1	-	-	-	6	-	-	-	-	-
Disposals	(1,946)	(87)	(23)	(177)	-	-	(2,233)	-	-	(19)	-	(19)
As at March 31, 2026	**4,190**	**468**	**196**	**1,054**	**2**	**99**	**6,009**	**2,104**	**34**	**1,124**	**443**	**3,705**
Accumulated Depreciation and Amortisation												
Balance as at April 1, 2024	**4,115**	**230**	**26**	**164**	**2**	**99**	**4,636**	**749**	**31**	**1,041**	**253**	**2,074**
Charge for the year	584	126	33	197	-	-	940	154	-	55	99	309
Translation differences	1	-*	-*	-	-	-	1	-	-	-	-	-
Disposals	(169)	(49)	(20)	(30)	-	-	(268)	-	-	-	-	-
As at March 31, 2025	**4,531**	**307**	**39**	**331**	**2**	**99**	**5,309**	**903**	**31**	**1,096**	**352**	**2,382**
Charge for the year	443	73	63	203	-	-	782	153	-	24	78	255
Translation differences	3	1	1	-	-	-	5	-	-	-	-	-
Disposals	(1,935)	(85)	(23)	(160)	-	-	(2,203)	-	-	(3)	-	(3)
As at March 31, 2026	**3,042**	**296**	**80**	**374**	**2**	**99**	**3,893**	**1,056**	**31**	**1,117**	**430**	**2,634**
Net Block												
As at March 31, 2025	**970**	**150**	**78**	**731**	**-**	**-**	**1,929**	**1,195**	**3**	**42**	**91**	**1,331**
As at March 31, 2026	**1,148**	**172**	**116**	**680**	**-**	**-**	**2,116**	**1,048**	**3**	**7**	**13**	**1,071**

*Represents value less than ₹ 0.5 lakhs

The amount of borrowing costs capitalised during the year ended March 31, 2026 was ₹ Nil (March 31, 2025: ₹ Nil).

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

3 (B) GOODWILL

Goodwill represents the cost of acquired business of Boatman Tech Private Limited at the date of acquisition i.e. 15th September 2021. This amount represents the excess of the acquirer's interest in the net fair value of the identifiable assets, liabilities less accumulated impairment losses, if any. Goodwill is tested for impairment annually or when events or circumstances indicate that the implied fair value of goodwill is less than its carrying amount.

Considering the integration of operations of subsidiary with the Company, for the purpose of impairment testing, goodwill amounting to ₹ 867 Lakhs has been allocated to the group's CGU - Marriage Services.

Impairment testing for CGUs containing goodwill

Marriage services

The recoverable amount of this CGU was based on value in use estimated using discounted cash flows. The fair value measurement was categorised as a Level 3 fair value based on the inputs in the valuation technique used.

Based on the recoverable amount of the CGU an amount of ₹ 150 lakhs and ₹ 201 lakhs has been recognized as impairment allowance during the year ended March 31, 2026 and March 31, 2025 respectively and has been disclosed under 'Other expenses' in the statement of profit and loss (also refer note 25).

The key assumptions used in the estimation of the recoverable amount are set out below. The values assigned to the key assumptions represent management's assessment of future trends and have been based on historical data from both external and internal sources.

Description	As at March 31, 2026	As at March 31, 2025
Discount rate (post tax)	**23.61%**	23.61%
Terminal value growth rate	**1.00%**	1.00%

The cash flow projections included specific estimates for five years and a terminal growth rate thereafter. This is in line with market expectations of demand for the next five years. The terminal growth rate was determined based on management's estimate of the long term revenue growth rate, consistent with the assumptions that a market participant would make. Revenue growth was projected taking into account the average growth levels experienced in the past and the estimated sales volume and price growth for the next five years.

An analysis of the sensitivity of the computation to a change in key parameters (discount rates and terminal value growth rate) based on reasonable assumptions, did not identify any probable scenario in which the recoverable amount of the CGU would decrease below its carrying amount as at March 31, 2026

4 SECURITY DEPOSITS

(at amortised cost)

		As at March 31, 2026	As at March 31, 2025
4(a)	**Non-current**		
	Security deposits		
	- Considered good	**794**	933
	- Considered doubtful	**49**	49
		843	982
	Less: Impairment allowance on financial assets	**(49)**	(49)
	Total non current	**794**	**933**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

		As at March 31, 2026	As at March 31, 2025
4(b)	**Current**		
	Security deposits		
	- Considered good	182	187
	- Considered doubtful	-	-
	Total current	**182**	**187**
	Total (4(a) + 4(b))	**976**	**1,120**

5 CASH AND CASH EQUIVALENTS

	As at March 31, 2026	As at March 31, 2025
Balances with banks in current accounts*	286	1,803
Cheques on hand	1	8
Cash on hand	6	8
Total	**293**	**1,819**

*Balances with banks on current accounts include ₹ 8 lakhs (March 31, 2025 - ₹ 1,081 lakhs) of earmarked balance pertaining to unpaid dividend.

6 BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS

	As at March 31, 2026	As at March 31, 2025
Current		
Deposits with original maturity of more than 3 months but less than 12 months	550	4,619
Total	**550**	**4,619**

7 OTHER FINANCIAL ASSETS

(at amortised cost)

		As at March 31, 2026	As at March 31, 2025
7(a)	**Non Current**		
	Interest accrued on fixed deposits	13	36
	Deposits with original maturity of more than 12 months	76	3,094
	Total non current	**89**	**3,130**
7(b)	**Current**		
	Interest accrued on fixed deposits	680	903
	Interest accrued on tax free bonds	41	42
	Interest accrued on corporate bonds	58	-
	Deposits with original maturity of more than 12 months	11,220	11,156
	Loans to employees		
	- Considered good	33	42
	- Considered doubtful	17	7
		50	**49**
	Less: Impairment allowance on financial assets	(17)	(7)
		33	**42**
	Receivable from payment gateway		
	- Considered good	927	726
	- Considered doubtful	-	-
		927	**726**
	Total current	**12,959**	**12,869**
	Total 7(a) and 7(b)	**13,048**	**15,998**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

8 CURRENT INVESTMENTS (AT FAIR VALUE THROUGH PROFIT AND LOSS)

		As at March 31, 2026	As at March 31, 2025
8 (a)	**Investment in mutual funds (quoted)**		
	6,20,424.46 units (March 31, 2025: 6,20,424.46 units) Aditya Birla Sun Life Money Manager Fund Growth	**2,399**	2,253
	10,163.14 units (March 31, 2025: 43,114.22 units) Tata Money Market Fund Direct Growth	**512**	2,034
	24,079.31 units (March 31, 2025: 40,285.21 units) Kotak Money Market Fund Growth	**1,131**	1,775
	1,32,58,390.31 units (March 31, 2025: 1,44,49,950.14 units) Tata Ultra Short Term Fund - Direct Plan	**2,070**	2,110
	1,21,87,666.22 units (March 31, 2025: Nil units) Tata Income Plus Arbitrage FOF Direct Plan Growth	**1,268**	-
	24,35,823.24 units (March 31, 2025: Nil units) Nippon India Dynamic Bond Fund Direct Growth Plan	**1,002**	-
	Nil units (March 31, 2025: 17,672.50 units) HSBC Liquid Fund Growth	**-**	453
	39,02,540.68 units (March 31,2025: Nil units) ICICI Corporate Bond Fund Direct Plan Growth	**1,267**	-
	Nil units (March 31, 2025: 24,542.28 units) Invesco India Money Market Fund - Direct Plan - Growth	**-**	758
	126,125.50 units (March 31, 2025: Nil units) Invesco India Income Plus Arbitrage Active FOF Direct Plan Growth	**1,301**	-
	Nil units (March 31, 2025: 8,802.38 units) Invesco India Liquid Fund - Direct Plan - Growth	**-**	313
	Aggregate book value of quoted current investments	**10,950**	**9,696**
8 (b)	**Investment in short term debt instruments (quoted) (at amortised cost)**		
	Treasury bills - USD, issued by Emirates NBD Bank	**233**	-
	348 units (March 31, 2025: Nil) IIFL Finance Limited Commercial Paper 8.8%	**1,611**	-
	Aggregate book value of quoted current investments	**1,844**	**-**
	Total current investments 8(a)+8(b)	**12,794**	**9,696**
	Aggregate amount of quoted investments and market value thereof	**12,923**	9,696
	Aggregate provision for impairment allowance in value of unquoted investments	**-**	-

8 NON-CURRENT INVESTMENTS

		Face value (₹)	As at March 31, 2026	As at March 31, 2025
		Face value (₹)	As at March 31, 2026	As at March 31, 2025
8 (c)	**Investment in Tax free bonds (quoted) (at amortised cost)**			
	20,000 units (March 31, 2025: 20,000 units) NABARD Bonds 7.35%	1,000	**225**	230
	20,000 units (March 31, 2025: 20,000 units) HUDCO Bonds 7.39%	1,000	**227**	231
	25,000 units (March 31, 2025: 25,000 units) IRFC Bonds 7.35%	1,000	**284**	289
	20,000 units (March 31, 2025: 20,000 units) NHAI Bonds 7.39%	1,000	**227**	232
	23,325 units (March 31, 2025: 23,325 units) NHAI Bonds 7.35%	1,000	**266**	271
	22,000 units (March 31, 2025: 22,000 units) NHAI Bonds 7.35%	1,000	**251**	255
	22,992 units (March 31, 2025: 22,992 units) HUDCO Bonds 7.39%	1,000	**260**	265
	4,938 units (March 31, 2025: 4,938 units) NHB Bonds 8.68%	5,000	**271**	278
	Aggregate book value of quoted non current investments		**2,011**	**2,051**

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for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

		Face value (₹)	As at March 31, 2026	As at March 31, 2025
8 (d)	**Investment in corporate bonds (quoted) (at amortised cost)**			
	1000 units (March 31, 2025: Nil Units) Kotak Mahindra Prime Limited Bonds 7.264%	1,00,000	1,005	-
	700 units (March 31, 2025: Nil Units) THDC India Limited Bonds 7.73%	1,00,000	712	-
	500 units (March 31, 2025: Nil Units) Piramal Finance Limited Bonds 8.75%	1,00,000	503	-
	600 units (March 31, 2025: Nil Units) Muthoot Finance Limited Bonds 8.03%	1,00,000	600	-
	5 units (March 31, 2025: Nil Units) HUDCO Bonds 7.87%	1,00,00,000	508	-
	500 units (March 31, 2025: Nil Units) Axis Finance Limited Bonds 7.89%	1,00,000	514	-
	Aggregate book value of quoted non current investments		3,842	-
8 (e)	**Investment in preference shares of other entities (unquoted) (at FVTOCI)**			
	Bharat Ek Khoj Spiritual Tech Private Limited			
	- 886 (March 31, 2025 - Nil) 0.001% Cummulative compulsorily convertible preference shares of Rs 10 each fully paid up		425	-
	Aggregate book value of unquoted non current investments		425	-
	Aggregate amount of quoted investments and market value thereof		5,690	1,958
	Aggregate provision for impairment allowance in value of unquoted investments		-	-
	Total non-current investments 8c+8d+8e		6,278	2,051

9 OTHER ASSETS

		As at March 31, 2026	As at March 31, 2025
9(a)	**Other non-current assets**		
	Balances with statutory / government authorities	247	246
	Prepaid expenses	17	76
	Capital advances	12	27
	Total	276	349
9(b)	**Other current assets**		
	Prepaid expenses	359	440
	Advance to vendors for supply of goods and services	147	107
	Balances with statutory / government authorities	77	61
	Total	583	608

10 TRADE RECEIVABLES

(unsecured and at amortised cost)

	As at March 31, 2026	As at March 31, 2025
Trade receivables*	101	43
Total	101	43
Trade receivables		
- Considered good	101	43
- Credit impaired	11	6
	112	49
Impairment allowance (allowance for bad and doubtful debts)		
- Credit impaired	(11)	(6)
Total	101	43

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Trade receivables

No trade or other receivables are due from directors or other officers of the Group either severally or jointly with any other person, or from firms or private Companies respectively in which any director is a partner, a director or a member.

* Trade receivables are non-interest bearing and are due immediately.

For Group's risk management process refer note 39.

Trade receivables ageing schedule as at March 31, 2026

Particulars	Outstanding for following periods from due date of transaction						
	Not due	Less than 6 months	6 months -1 year	1-2 Years	2-3 years	More than 3 years	Total
Undisputed trade receivables							
(a) considered good	51	26	9	15	-	-	101
(b) which have significant increase in credit risk	-	-	-	-	-	-	-
(c) credit impaired	-	11	-	-	-	-	11
Disputed trade receivables							
(d) considered good	-	-	-	-	-	-	-
(e) which have significant increase in credit risk	-	-	-	-	-	-	-
(f) credit impaired	-	-	-	-	-	-	-
Total	**51**	**37**	**9**	**15**	**-**	**-**	**112**

Trade receivables ageing schedule as at March 31, 2025

Particulars	Outstanding for following periods from due date of transaction						
	Not due	Less than 6 months	6 months -1 year	1-2 Years	2-3 years	More than 3 years	Total
Undisputed trade receivables							
(a) considered good	-	43	-	-	-	-	43
(b) which have significant increase in credit risk	-	-	-	-	-	-	-
(c) credit impaired	-	6	-	-	-	-	6
Disputed trade receivables							
(d) considered good	-	-	-	-	-	-	-
(e) which have significant increase in credit risk	-	-	-	-	-	-	-
(f) credit impaired	-	-	-	-	-	-	-
Total	**-**	**49**	**-**	**-**	**-**	**-**	**49**

Break up of financial assets carried at amortised cost

	As at March 31, 2026	As at March 31, 2025
Security deposits (non-current) (note 4a)	794	933
Security deposits (current) (note 4b)	182	187
Cash and cash equivalents (note 5)	293	1,819
Bank balances other than cash and cash equivalents (current) (note 6)	550	4,619

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

	As at March 31, 2026	As at March 31, 2025
Other financial assets (non-current) (note 7(a))	89	3,130
Other financial assets (current) (note 7(b))	12,959	12,869
Non current investments (note 8(c) & (d))	5,853	2,051
Current investments (note 8(b))	1,844	-
Trade receivables (note 10)	101	43
Total financial assets carried at amortised cost	**22,665**	**25,650**

11 DEFERRED TAX ASSETS (NET)

	As at March 31, 2026	As at March 31, 2025
Deferred tax assets		
Deferred tax assets	2,075	2,076
Deferred tax liabilities	(1,309)	(1,357)
Deferred tax assets (net)	**766**	**719**
Reconciliation of deferred tax asset (net)		
Opening balance	719	795
Tax income / (expense) during the year in the statement of profit and loss	47	(76)
Closing balance	**766**	**719**

Deferred tax relates to the following :

Particulars	Balance Sheet		Profit and Loss		OCI	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Deferred tax liability						
Impact of fair valuation on mutual funds at fair value through profit or loss	203	153	50	(55)	-	-
Impact of subsidiary acquisition	111	111	-	-	-	-
Impact of ROU asset recognised as per Ind AS 116	995	1,093	(98)	(89)	-	-
Gross deferred tax liability	**1,309**	**1,357**	**(48)**	**(144)**	**-**	**-**
Deferred tax asset						
Impact of lease liability recognised as per Ind AS 116	1,217	1,318	(101)	(127)	-	-
Impact of expenditure charged to the statement of profit and loss but allowed for tax purposes on payment basis	84	59	25	(15)	-	-
Impairment allowance on financial assets	3	3	-	1	-	-
Capital expenditure disallowed	5	8	(3)	-	-	-
Impairment allowance on deposits	12	12	-	1	-	-
Impact of subsidiary acquisition	161	44	117	29	-	-
Impact of difference between written down value of property, plant and equipment in books for financial reporting and tax books	275	344	(69)	(29)	-	-
Provisions	288	288	-	(80)	-	-
Others	30	-	30	-	-	-
Gross deferred tax asset	**2,075**	**2,076**	**(1)**	**(220)**	**-**	**-**
Net deferred tax asset / (deferred tax liability)	**766**	**719**	**47**	**(76)**	**-**	**-**

The Group offsets tax assets and liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

After applicable set off, deferred tax reconcilation:

Particulars	As at March 31, 2026	As at March 31, 2025
	769	742
Deferred tax liability	(3)	(23)
Deferred tax assets (net)	**766**	**719**

As at March 31, 2026, there was no recognised deferred tax liability for taxes that would be payable on the unremitted earnings of certain Group's subsidiaries. The Group has determined that undistributed profits of its subsidiaries will not be distributed in the foreseeable future except in the case of Matrimony DMCC, where the management considers the scheduled reversals of deferred income tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. The Group has an agreement with its subsidiaries that the profits of the subsidiaries will not be distributed until it obtains the consent of the Group.

12 SHARE CAPITAL

	As at March 31, 2026	As at March 31, 2025
Authorised shares		
3,60,00,000 Equity shares of ₹5/- each (March 31, 2025: 3,60,00,000 Equity shares of ₹5/- each)	1,800	1,800
42,00,000 (March 31, 2025: 42,00,000) Optionally Convertible Preference Shares (OCPS) / Compulsorily Convertible Preference Shares (CCPS) of ₹5/- each	210	210
Issued, subscribed and fully paid-up equity shares		
2,06,73,393 Equity shares of ₹5/- each (March 31, 2025: 2,15,63,422 Equity shares of ₹5/- each)	1,034	1,078
	1,034	1,078

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity shares

Particulars	March 31, 2026		March 31, 2025	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the year	2,15,63,422	1,078	2,22,60,461	1,113
Issued during the year - ESOS (refer note 32)	3,100	-*	5,400	-*
Buyback of shares	(8,93,129)	(44)	(7,02,439)	(35)
Outstanding at the end of the year	**2,06,73,393**	**1,034**	**2,15,63,422**	**1,078**

*Represents value less than Rs 0.5 lakhs

The Board of Directors at its meeting held on December 15, 2025, approved a proposal to buy-back up to 893,129 equity shares of the Holding Company for an aggregate amount not exceeding ₹ 5,850 lakhs, being 24.68% and 24.81% of the aggregate of the total paid-up equity share capital and free reserves of the Company based on the audited standalone and consolidated financial statements respectively as at March 31, 2025, at a price not exceeding ₹ 655 per equity share subject to approval from shareholders. Subsequently, on January 18, 2026 the shareholders approved the buyback of equity shares and on January 20, 2026, the buyback committee of the Board of Directors approved the final buy back price of ₹ 655 per equity share. The record date for determining the buyback entitlement was determined to be January 30, 2026 and the tendering period for the buyback commenced from February 05, 2026 to February 11, 2026. The Company completed the buyback of shares by February 18, 2026 and extinguished the shares by February 23, 2026. The Company incurred ₹ 87 lakhs as expenses towards buyback of equity shares and accounted it as reduction from the equity during the year ended March 31, 2026.

(b) Terms / rights attached to equity shares

The Company has only one class of equity shares having face value of ₹ 5/- per share. Each holder of equity shares is entitled to one vote per share. All these shares have the same rights and preference with respect to payment of dividend, repayment of capital and voting.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of shareholders holding more than 5% shares in the Company

Equity shares of ₹ 5/- each fully paid

Name of shareholder	March 31, 2026		March 31, 2025	
	No. of shares	% holding in the class	No. of shares	% holding in the class
Murugavel Janakiraman *	**1,20,23,815**	**58.16%**	1,14,81,016	53.24%
Nalanda India Equity Fund Limited	**18,39,935**	**8.90%**	21,03,577	9.76%
Massachusetts Institute of Technology	**14,73,459**	**7.13%**	16,84,590	7.81%

* In Extraordinary General Meeting held on August 5, 2015, the shareholders approved the consolidation of shares as follows - every 5 (Five) existing equity shares of nominal face value of ₹ 3/- (Rupee Three Only) each fully paid up into 3 (Three) equity shares of nominal face value of ₹ 5/- (Rupees Five Only) each fully paid-up and every 5 (Five) existing preference shares of nominal face value of ₹ 3/- (Rupee Three Only) each fully paid up into 3 (Three) preference shares of nominal face value of ₹ 5/- (Rupees Five Only) each fully paid-up. Consequent to the consolidation of shares mentioned above, 12 equity shares representing fractions of less than one equity share of ₹ 5/- each have been transferred to Mr. Murugavel Janakiraman, Promoter and Managing Director, who will act as a trustee for and on behalf of such equity shareholders holding fractional shares.

(d) Shares reserved for issue under options

For details of shares reserved for issue under the employee stock option plan of the Company, refer note 32.

(e) In the period of five years immediately preceding March 31, 2026:

i) The Company has not issued any shares for consideration other than cash.

ii) The Company has not issued any bonus shares.

iii) The Company bought back shares and extinguished a total of 22,47,741 equity shares.

(f) Shares held by promoters at the end of the year

Details of promoters shareholding	March 31, 2026	March 31, 2025
Change in promoters holding during the year (%)	**4.92%**	1.66%
Change in promoters holding during the year (no. of shares)	**5,42,799**	-

Details of promoters shareholding

Promoters name	March 31, 2026		March 31, 2025	
	No. of shares	% of Total shares	No. of shares	% of Total shares
Murugavel Janakiraman	**1,20,23,815**	**58.16%**	1,14,81,016	53.24%
Total	**1,20,23,815**	**58.16%**	**1,14,81,016**	**53.24%**

13 OTHER EQUITY

		As at March 31, 2026	As at March 31, 2025
(a)	**Securities premium account**		
	Opening balance	**28**	3,696
	Add: Premium on exercise of stock options	**16**	28
	Less: Amount paid on buyback of shares (including transaction costs)	**(28)**	(3,696)
	Closing balance	**16**	**28**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

		As at March 31, 2026	As at March 31, 2025
(b)	**Retained earnings**		
	Opening balance	**22,683**	24,012
	Add: Profit for the year	**3,417**	4,528
	Less: Re-measurement loss on defined benefit plans (net of tax) (refer note 27)	**(12)**	(31)
	Add: Transferred from share-based payments reserve upon lapse of stock options	**4**	11
	Less: Dividend	**(1,078)**	(2,191)
	Less: Buyback and buyback expenses	**(5,865)**	(3,611)
	Less: Transfer to capital redemption reserve on buyback	**(44)**	(35)
	Closing balance	**19,105**	**22,683**
	Dividend distribution made and proposed:		
	Final dividend on equity shares declared and paid:		
	Final dividend for the year ended on March 31, 2026: ₹ Nil per share, (March 31, 2025: ₹ 5 per share) (March 31, 2024: ₹5 per share)	**1,078**	1,113
	Interim dividend on equity shares declared:		
	"Interim dividend for the year ended on March 31, 2026: ₹Nil per share, (March 31, 2025: ₹ 5 per share)"	**-**	1,078
		1,078	**2,191**
	Proposed dividend on equity shares:		
	Final dividend for the year ended on March 31, 2026: Rs 5 per share, (March 31, 2025: Rs 5 per share)	**1,034**	1,078
		1,034	**1,078**

Proposed dividend on equity shares are subject to approval at the annual general meeting and are not recognised as a liability as at balance sheet date.

		As at March 31, 2026	As at March 31, 2025
(c)	**Share based payments reserve**		
	Opening balance	**218**	203
	Addition during the year	**26**	35
	Less: Transferred to security premium on exercise of stock options	**(5)**	(9)
	Less: Transferred to retained earnings upon lapse of stock options	**(4)**	(11)
	Closing balance	**235**	**218**

		As at March 31, 2026	As at March 31, 2025
(d)	**Foreign currency translation reserve**		
	Opening balance	**84**	93
	Addition/(deletions) during the year	**61**	(9)
	Closing balance	**145**	**84**

		As at March 31, 2026	As at March 31, 2025
(e)	**Capital redemption reserve**		
	Opening balance	**68**	33
	Add: Transfer from retained earnings on buyback	**44**	35
	Closing balance	**112**	**68**
	Total other equity	19,613	23,081

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Nature and purpose of reserves

(a) Securities premium

The amount received in excess of the face value of equity shares has been classified as securities premium. This reserve is utilised in accordance with Section 52 of Companies Act, 2013

(b) Retained earnings

Retained earnings represent the amount of accumulated earnings of the Group as on balance sheet date.

(c) Share based payment reserve

The share options outstanding account is used to record the fair value of equity-settled, share-based payment transactions with employees. The amounts recorded in share options outstanding account are transferred to securities premium upon exercise of stock options aand transferred to the retained earnings account to the extent of stock options vested and not exercised by employees.

(d) Foreign currency translation reserve

The exchange differences arising from the translation of financial statements of foreign operations with functional currency other than Indian National Rupee (INR) is recognised in other comprehensive income and is presented within equity in the foreign currency translation reserve.

(e) Capital redemption reserve

In accordance with Section 69 of the Companies Act, 2013, the Group creates capital redemption reserve equal to the nominal value of the shares bought back as an appropriation from the retained earnings. The reserve is utilised in accordance with Section 69 of the Companies Act, 2013.

14 TRADE AND OTHER PAYABLES

(at amortised cost)

(a) Trade payables

	As at March 31, 2026	As at March 31, 2025
Current		
Trade payables*	**6,186**	6,415
Dues to related parties (refer note 35)	**3**	3
Total	**6,189**	**6,418**
Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and (refer note 29)	**699**	585
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	**5,490**	5,833
Total	**6,189**	**6,418**

* The Company had filed a Commercial Suit in the Honourable Madras High Court, against Google LLC and its affiliates ("Google"), challenging the service fee charged under the Google Play Developer Distribution Agreement (DDA). This was pertaining to payments made by Company's customers for in-App Purchases, downloaded from the Google Play Store effective from April 26, 2023. In this regard, the Company amongst other reliefs, sought for injunction from the Honourable Madras High Court against delisting company's Apps from Google Play Store for non-compliance of the DDA

On August 03, 2023, the Honourable Madras High Court rejected the plaint filed by the Company on grounds of jurisdiction and the said order was challenged in the Division Bench of Honourable Madras High Court. The appeal was dismissed on the grounds of jurisdiction vide its order dated January 19, 2024. The Company has filed an appeal challenging the order with the Honourable Supreme Court of India. Pending outcome of the appeal with the Honourable Supreme Court of India, the management has made the best estimate of the economic outflow and recorded a provision towards service fee for the applicable period.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Further, the Company's Apps were delisted from the Google play Store on March 01, 2024. Subsequently,the Company changed its business model, for which service fee charged under DDA is not applicable and upon review of the submissions made by Company to Google, all the Company's Apps were restored in the Google play store on March 06, 2024.

Trade payables ageing schedule as at March 31, 2026

Particulars	Outstanding for the following periods from the due date of payment					
	Not due	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(a) MSME	695	4	-	-	-	699
(b) Others	5,447	37	6	-	-	5,490
(c) Disputed dues- MSME	-	-	-	-	-	-
(d) Disputed dues- others	-	-	-	-	-	-
Total	**6,142**	**41**	**6**	**-**	**-**	**6,189**

Trade payables ageing schedule as at March 31, 2025

Particulars	Outstanding for the following periods from the due date of payment					
	Not due	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(a) MSME	585	-	-	-	-	585
(b) Others	5,722	106	5	-	-	5,833
(c) Disputed dues- MSME	-	-	-	-	-	-
(d) Disputed dues- others	-	-	-	-	-	-
Total	**6,307**	**106**	**5**	**-**	**-**	**6,418**

(b) Other financial liabilities

	As at March 31, 2026	As at March 31, 2025
Current		
Dues to employees	621	358
Unpaid dividend	8	1,081
Payables for capital purchases	1	118
Total	**630**	**1,557**

Trade payables and other payables are generally non-interest bearing and are in the range of 0 to 3 months.

For Group's risk management process refer note 39.

15 LEASE LIABILITIES

	As at March 31, 2026	As at March 31, 2025
Non-current (refer note 34(b))		
Lease liabilities	3,644	3,609
Current (refer note 34(b))		
Lease liabilities	1,291	1,740
Total	**4,935**	**5,349**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Break up of financial liabilities carried at amortised cost

	As at March 31, 2026	As at March 31, 2025
Trade payables (note 14(a))	6,189	6,418
Other financial liabilities (note 14(b))	630	1,557
Non-current lease liabilities (note 15)	3,644	3,609
Current lease liabilities (note 15)	1,291	1,740
Total	**11,754**	**13,324**

16 OTHER LIABILITIES

		As at March 31, 2026	As at March 31, 2025
16 (a)	**Non-current**		
	Deferred revenue	28	-
	Total	**28**	**-**
16(b)	**Current**		
	Deferred revenue	10,070	7,231
	Advances from customers	68	21
	Statutory dues and other taxes payable	602	551
	Other advances	15	15
	Total	**10,755**	**7,818**

17 PROVISIONS

	As at March 31, 2026	As at March 31, 2025
Current		
Provision for employee benefits		
- Provision for gratuity (refer note 33)	175	177
- Provision for leave benefits	367	260
Other provisions		
Provision for litigations (refer below)	309	307
Total	**851**	**744**
Provision for litigations:		
The movement of provision for litigation during the period is given below:		
Opening balance	307	402
Net addition/(deletion)	2	(95)
Closing balance	**309**	**307**

Notes:

(a) Employees' Provident Fund (EPF): During the year ended March 31, 2015, the Group received a demand order from Regional Commissioner of Provident Fund, on account of non- inclusion of various allowances for the calculation of Provident Fund (PF) contribution for the period April 2012 to May 2014, which was disputed by the Group. Pending conclusion of the related proceedings, the Honourable Supreme Court issued an order dated February 28, 2019, in a matter similar to the case involving the Company as detailed above. Subsequently, during the year 2019-20, the Group received demand order from PF Recovery Officer to pay ₹ 163 lakhs to the respective employee PF accounts or by way of Demand Draft (DD) in favour of Regional Provident Fund Commissioner. The Group during the year 2019-20, obtained an interim stay on this demand. The Group has paid ₹163 lakhs of the demand and ₹ 8 lakhs of interest under protest. Group has further remitted an additional amount of ₹ 10 lakhs penalty.

Notes to the Consolidated Financial Statements

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(All amounts are in ₹ lakhs, unless otherwise stated)

There are numerous interpretative issues relating to this Supreme Court judgement. The Group based on legal advice received and management's evaluation and best estimate, had made a provision for the demand amount of ₹ 163 lakhs and interest of ₹ 73 lakhs. As a matter of prudence, the Group has also provided for ₹ 20 lakhs for further periods. Based on evaluation of the Supreme Court order, the management has determined that the position followed for periods subsequent to the demand (as above), i.e. from May 2014 is appropriate. The Group has accounted for a total provision is ₹ 256 lakhs as at March 31, 2026 and March 31, 2025. The Group has created the above provision without prejudice to its legal rights under the Employees Provident Fund and Miscellaneous Provisions Act, 1952.

Based on legal advice obtained and management assessment in this regard, no provision is deemed necessary towards interest and penalty on PF demanded for employees whose details are not identifiable and with respect to the penalty for employees, whose details are identifiable. Accordingly, interest obligation of ₹ 63 lakhs and damages for ₹ 153 lakhs respectively are disclosed as contingent liabilities as at March 31, 2026 and March 31, 2025. (Refer note 34(c)).

(b) **Service Tax:** The Holding Company had received a demand order of ₹ 350 lakhs along with interest and penalty from Commissioner of Service Tax for non-payment of service tax on certain services rendered during the period FY 2008-09 to 2012-13. The Company has filed an appeal with Customs Excise and Service Tax Appellate Tribunal (CESTAT) and had deposited ₹ 26 lakhs towards statutory pre-deposit for filing appeal. As a matter of prudence, the Company had provided ₹ 14 lakhs for service tax demand, ₹ 37 lakhs for interest upto FY 2024-25 and an additional amount of ₹ 2 lakhs during FY 2025-26. The Company has accounted for a total provision is ₹ 53 lakhs as at March 31, 2026. Based on evaluation of the technical position as well as legal advice obtained from experts, management believes that the ultimate outcome of this proceedings would be favourable. The Company has disclosed the balance demand amount of ₹ 336 lakhs and interest and penalty aggregating to ₹ 1,190 lakhs as contingent liability. (Refer note 34(c)).

18 REVENUE FROM OPERATIONS

	Year ended March 31, 2026	Year ended March 31, 2025
Income from services	45,999	45,584
Total	**45,999**	**45,584**

Disaggregated revenue information:

Set out below is the disaggregation of the Group's revenue from contracts with customers:

	Year ended March 31, 2026	Year ended March 31, 2025
Type of services:		
Matchmaking services	45,570	44,996
Marriage services & others	429	588
Total revenue from contracts with customers	**45,999**	**45,584**
Geographical revenue:		
India	39,615	39,254
Outside India	6,384	6,330
Total revenue from contracts with customers	**45,999**	**45,584**
Timing of revenue recognition:		
Services transferred at a point in time	-	-
Services transferred over time	45,999	45,584
Total revenue from contracts with customers	**45,999**	**45,584**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Contract balances:

	As at March 31, 2026	As at March 31, 2025
Trade receivables	101	43
Contract assets	-	-
Contract liabilities *	10,166	7,252

* Contract liabilities include short term advances received from customers to deliver subscription services. (Refer note 16)

Set out below is the amount of revenue recognised from:

	Year ended March 31, 2026	Year ended March 31, 2025
Amounts included in contract liabilities at the beginning of the year	7,252	7,642
Performance obligations satisfied in previous years	-	-

Reconciling the amount of revenue recognised in the statement of profit and loss with the contracted price:

Based on the Group's nature of business and the type of contracts entered with the customers, the Group does not have any difference between the amount of revenue recognized in the statement of profit and loss and the contracted price except for refund provision adjusted / reversed with the revenue from operations for ₹ 8 lakhs for the current year (March 31, 2025: ₹ 11 lakhs).

Performance obligation:

Information about the Group's performance obligations are summarised below:

(a) Matchmaking services

The performance obligation is satisfied over the period of subscription ranging from 1 to 12 months and the payment is collected upfront.

(b) Marriage Services & others

Marriage services & others consist of WeddingBazaar services, Mandap services, Wedding gift box services, MatchAstro services and Many Jobs.

(i) Wedding Bazaar Services

The primary performance obligation under Wedding bazaar services contract is satisfied over the period of subscription where the payment for the services is collected upfront. The Group also charges a fixed fee for other services provided under the contract for which the performance obligation is satisfied over the period of the contract. There are no significant financing component in these contracts.

(ii) Mandap Services

The primary performance obligation under Mandap services contract is satisfied over the period of subscription where the payment for the services is collected upfront. There are no significant financing component in these contracts.

(iii) Many Jobs

The primary performance obligation under Many Jobs services contract is satisfied over the period of subscription ranging from 1 to 12 months and the payment is collected upfront. There are no significant financing component in these contracts.

(iv) MatchAstro Services

The primary performance obligation under Astrology services contract is satsified at the point of time when the service is provided. The payment is collected upfront. There are no significant financing component in these contracts.

There are no significant return / refund / other obligations for any of the above mentioned services.

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(All amounts are in ₹ lakhs, unless otherwise stated)

19 FINANCE INCOME

	Year ended March 31, 2026	Year ended March 31, 2025
Interest income		
- Interest on bank deposits	1,104	1,624
- Finance income recognised on interest-free security deposits	89	71
- Interest on loan	2	4
- Interest on tax free bonds	94	95
- Interest income on commercial paper	80	-
- Interest income on corporate bonds	84	-
- Interest income on treasury bills	2	-
- Interest on income tax refund	-*	190
Fair value gain on mutual fund investments at fair value through profit or loss	823	840
Total	**2,278**	**2,824**

20 OTHER INCOME

	Year ended March 31, 2026	Year ended March 31, 2025
Liabilities no longer required written back	17	333
Gain on preclosure of lease agreement	75	201
Profit on sale of property, plant and equipment	-	7
Miscellaneous income	-	2
Foreign Exchange gain (net)	-	6
Total	**92**	**549**

21 EMPLOYEE BENEFIT EXPENSE

	Year ended March 31, 2026	Year ended March 31, 2025
Salaries, wages and bonus	13,945	12,997
Contribution to provident and other fund	674	643
Gratuity expense (refer note 33)	124	105
Equity settled share based payment expense (refer note 32)	26	35
Staff welfare expenses	386	314
Recruitment and training expenses	79	62
Total	**15,234**	**14,156**

22 DEPRECIATION AND AMORTISATION EXPENSE

	Year ended March 31, 2026	Year ended March 31, 2025
Depreciation of property, plant and equipment (including right of use assets)	2,444	2,618
Amortisation of intangible assets	255	308
Total	**2,699**	**2,926**

23 FINANCE COST

	Year ended March 31, 2026	Year ended March 31, 2025
Bank charges	13	10
Interest expense on lease liabilities	452	470
Total	**465**	**480**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

24 ADVERTISEMENT AND BUSINESS PROMOTION EXPENSES

	Year ended March 31, 2026	Year ended March 31, 2025
Advertisement expenses	18,383	18,815
Business promotion expenses	38	27
Total	**18,421**	**18,842**

25 OTHER EXPENSES

	Year ended March 31, 2026	Year ended March 31, 2025
Web hosting charges	1,663	1,669
Electricity	495	449
Rates and taxes	30	22
Insurance	132	140
Repairs and maintenance	607	573
Travelling and conveyance	224	182
Communication costs	690	673
Printing and stationery	29	21
Legal and professional fees	1,599	1,331
Directors' sitting fees (refer note 35)	74	92
Directors commission (refer note 35)	25	29
Exchange differences (net)	36	-
Impairment allowance on financial assets (net)	5	4
Impairment allowance on goodwill (refer note 3(b))	150	201
Astromatch expenses (refer note 35)	31	29
Domain renewal and registration	64	67
Collection charges	655	679
Web SMS services	359	243
CSR expenses	111	102
Miscellaneous expenses	208	253
Total	**7,187**	**6,759**

26 INCOME TAX EXPENSE

The major components of income tax expense for the years ended March 31, 2026 and March 31, 2025 are:

	Year ended March 31, 2026	Year ended March 31, 2025
Profit or loss:		
Current tax:		
Current income tax charge	960	1,178
Deferred tax:		
Relating to the origination and reversal of temporary differences	(47)	76
Income tax expense reported in the statement of profit and loss	**913**	**1,254**
Other comprehensive income (OCI):		
Net loss on re-measurement of defined benefit obligation	(5)	(11)
Income tax charged to OCI	**(5)**	**(11)**

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(All amounts are in ₹ lakhs, unless otherwise stated)

Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for March 31, 2026 and March 31, 2025:

The tax on the Group's profit before tax differs from the theoretical amount that would arise using the standard rate of corporate tax in India (25.17% for year ended March 31, 2026 and March 31, 2025) as follows:

Particulars	March 31, 2026		March 31, 2025	
Accounting profit before income tax (A)		4,330		5,782
Profit before income tax multiplied by standard rate of corporate tax in India of 25.17% (March 31, 2025: 25.17%)	25.17%	1,090	25.17%	1,455
Adjustments				
Non-deductible expenses	0.81%	35	0.61%	35
Difference in tax rates across jurisdictions	(2.27%)	(98)	(1.97%)	(114)
Income with lower tax rate	(0.89%)	(38)	(1.47%)	(84)
Interest income exempt from tax	(0.54%)	(24)	(0.41%)	(24)
Others	(1.19%)	(52)	(0.24%)	(14)
At the effective income tax rate of 21.09% (March 31, 2025: 21.69%)	**21.09%**	**913**	**21.69%**	**1,254**
Total current tax expense reported in the statement of profit and loss		913		1,254
Total tax expense		**913**		**1,254**
Reconciliation of total tax expenses				
Income tax expense reported in the statement of profit and loss		913		1,254
Total tax expense		**913**		**1,254**

The Company and one of its subsidiaries have elected to exercise the option permitted under section 115BAA of the Income-tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance 2019. Accordingly, the Company has recognized provision for current tax and deferred tax basis the rate prescribed in the said section.

27 COMPONENTS OF OTHER COMPREHENSIVE INCOME (OCI)

The disaggregation of changes to OCI by each type of reserve in equity is shown below:

	Year ended March 31, 2026	Year ended March 31, 2025
Re-measurement loss on defined benefit plans (net of tax impact)	(12)	(31)
Foreign exchange translation difference	61	(9)
Total	**49**	**(40)**

28 EARNINGS PER SHARE (EPS)

Basic EPS is calculated by dividing the profit for the year attributable to equity holders of the Company by the weighted average number of equity shares outstanding during the year.

Diluted EPS is calculated by dividing the profit attributable to equity holders of the Company by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares.

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(All amounts are in ₹ lakhs, unless otherwise stated)

The following reflects the income and share data used in the basic and diluted EPS computations:

	Year ended March 31, 2026	Year ended March 31, 2025
Profit attributable to equity holders of the Company	**3,417**	**4,528**
Weighted average number of equity shares		
- Basic	**2,14,60,659**	2,20,12,656
Effect of dilution:		
(i) Share options	**3,212**	8,410
- Diluted	**2,14,63,871**	2,20,21,066
Earnings per share of ₹ 5/- each		
- Basic	**15.92**	20.57
- Diluted	**15.92**	20.56

There have been no other transactions involving equity shares or potential equity shares between the reporting date and the date of authorisation of these financial statements.

29 DETAILS OF DUES TO MICRO AND SMALL ENTERPRISES AS DEFINED UNDER THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006 (MSMED ACT)

The information regarding micro or small enterprise has been determined on the basis of information available with the management and dues including interest to micro and small & medium enterprises as on March 31, 2026:

The following are the break up of dues to Micro and Small Enterprises:

	Year ended March 31, 2026	Year ended March 31, 2025
Principal amount due to suppliers under MSMED Act	4	-
Interest accrued and due to suppliers under MSMED Act, on the above amount	-*	-
Payment made to suppliers (other than interest) beyond the appointed day, during the year	4	-
Interest paid to suppliers under MSMED Act (Section 16)	-	-
Interest due to suppliers under MSMED Act, for payments already made	-	-
Interest accrued and remaining unpaid at the end of the year to suppliers under MSMED Act	-*	-

* Represents value less than ₹ 0.5 lakhs

30 SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with Ind AS requires the Group's management to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities recognised in the financial statements that are not readily apparent from other sources. The judgements, estimates and associated assumptions are based on historical experience and other factors including estimation of effects of uncertain future events that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates (accounted on a prospective basis) are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The following are the critical judgements and estimations that have been made by the management in the process of applying the Group's accounting policies that have the most significant effect on the amounts recognised in the financial statements and/or key sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

(A) Judgements

In the process of applying the Group's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements.

(i) Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the Balance Sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model ("DCF"). The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. See Note 38 for further disclosures.

(ii) Leases

The Group has entered into leases for office premises and retail outlets. The Group determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Group has several lease contracts that include extension and termination options. The Group applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to renew or terminate the lease. It considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination. After the commencement date, the Group reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate.

(B) Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Group based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

(i) Taxes

Determining of income tax liabilities using tax rates and tax laws that have been enacted or substantially enacted requires the management to estimate the level of tax that will be payable based upon the Group's / expert's interpretation of applicable tax laws, relevant judicial pronouncements and an estimation of the likely outcome of any open tax assessments including litigations or closures thereof.

Deferred income tax assets are recognized to the extent that it is probable that future taxable income will be available against which the deductible temporary differences, unused tax losses, unabsorbed depreciation and unused tax credits could be utilized.

In respect of other taxes which are in disputes, the management estimates the level of tax that will be payable based upon the Group's / expert's interpretation of applicable tax laws, relevant judicial pronouncements and an estimation of the likely outcome of any open tax assessments including litigations or closures thereof.

Notes to the Consolidated Financial Statements

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(All amounts are in ₹ lakhs, unless otherwise stated)

(ii) Impairment of non - financial assets

Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a DCF model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Group is not yet committed to or significant future investments that will enhance the asset's performance of the CGU being tested. The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes. These estimates are most relevant to goodwill and other intangibles with indefinite useful lives recognised by the Group.

(iii) Defined benefit plans

The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. Further details about gratuity obligations are disclosed in Note 33.

(iv) Share-based payments

Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimation requires determination of the most appropriate inputs to the valuation model including the expected life of the share option, volatility and dividend yield and making assumptions about them. The Black Scholes valuation model has been used by the Management for share-based payment transactions. The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in Note 32.

(v) Depreciation on property, plant and equipment

The management has estimated the useful life of its property, plant and equipment based on technical assessment. The estimate has been supported by independent assessment by internal technical experts and review of history of asset usage. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

(vi) Leases - estimating the incremental borrowing rate

The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that the Group would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The IBR therefore reflects what the Group 'would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Group estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

31 GROUP INFORMATION

Information about subsidiaries and associate

The financial statements of the Group includes wholly owned subsidiaries and associate listed in the table below:

Name	Principal activities	Country of incorporation	As at March 31, 2026	As at March 31, 2025
Sys India Private Limited	Advertising services	India	**100.00%**	100.00%
Consim Info USA Inc.	Matchmaking services	USA	**100.00%**	100.00%
Matrimony DMCC	Matchmaking services	UAE	**100.00%**	100.00%
Boatman Tech Private Limited	Marriage services	India	**100.00%**	100.00%
Bangladeshi Matrimony Private Limited *	Matchmaking services	Bangladesh	**100.00%**	100.00%
Astro Vision Futuretech Private Limited	Astrology services	India	**26.09%**	26.09%

*The Company had incorporated an overseas wholly owned subsidiary "Bangladeshi Matrimony Private Limited" during the FY 2021-22 under the Registrar of Joint Stock Companies & Firms, Bangladesh. The Company had invested 97,850 TK (Rs 0.88 lakhs) towards equity investment. During the FY 2022-23, the Company had further invested 1,10,19,539 TK (Rs 94.70 lakhs) in the shares of Bangladeshi Matrimony. During the previous year ended March 31, 2025, the Board of Directors of the subsidiary at its meeting held on January 07, 2025 approved for allotment of 5,51,954 equity shares of Taka 10 each to the Company by way of conversion of existing loan which was outstanding in the books into equity share capital amounting to ₹ 49 lakhs and the shares have been alloted as at March 31, 2025.

32 EMPLOYEE STOCK OPTION PLANS

Employee stock option scheme

On October 13, 2010, the Board of Directors approved the Employee Stock Option Scheme for providing stock options to its employees ("ESOS 2010"). The said scheme has been subsequently amended and renamed as Employee Stock Option Scheme 2014 ("ESOS 2014" or "Scheme") vide resolution passed in the Board Meeting dated April 7, 2014. The fair value of the employee share options has been measured using the Black-Scholes formula. The Scheme has also been approved by Extra-Ordinary General Meeting of the members of the Company held on November 19, 2010 and April 11, 2014, noting the approval accorded to the original Scheme and the subsequent amendments respectively. The Scheme is administered by the Nomination and Remuneration Committee of the Board. The details of Scheme are given below:

Exercise period:

As per the Scheme, the options can be exercised with in a period of 5 years from the date of vesting.

The expense recognised (net of reversal) for share options during the year is ₹ 26 lakhs (March 31, 2025: ₹ 35 lakhs). There are no cancellations or modifications to the awards in March 31, 2026 and March 31, 2025.

The grant wise information is as below:

Grant	Date of Grant	Number of options granted	Vesting period	Manner of vesting
Grant 3, 4, 5 & 6	April 14, 2014	3,81,772	14-Apr-2015 to 01-Oct-2018	Eligible on a graded manner over four years and six months period with 30% of the grants vesting at the end of 12-30 months from the date of grant. The remaining 30% and 40% of the grants vest at the end of 24-42 months from the date of grant and 36-54 months from the date of grant respectively.
Grant 7 & 8	September 25, 2014	26,531	01-Apr-2016 to 01-Oct-2018	Eligible on a graded manner over four years period with 30% of the grants vesting at the end of 18-24 months from the date of grant. The remaining 30% and 40% of the grants vest at the end of 30-36 months from the date of grant and 42-48 months from the date of grant respectively.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Grant	Date of Grant	Number of options granted	Vesting period	Manner of vesting
Grant 9	July 17, 2015	80,000	01-Oct-2016 to 01-Oct-2019	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from October 1, 2016.
Grant 10	February 9, 2016	9,600	01-Apr-2017 to 01-Apr-2020	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from April 1, 2017.
Grant 11	June 30, 2016	2,000	01-Jul-2017 to 01-Jul-2020	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from July 1, 2017.
Grant 12	March 21, 2018	10,200	01-Apr-2019 to 01-Apr-2021	Eligible on a graded manner over three years period with 30% of the grants vesting at the end of 12 months from the date of grant. The remaining 30% and 40% of the grants vest at the end of 24 months from the date of grant and 36 months from the date of grant respectively.
Grant 13	March 21, 2018	3,000	01-Apr-2019 to 01-Apr-2020	Eligible on a graded manner over 2 years period with 40% of the grants vesting at the end of 12 months starting from April 1, 2019. The remaining 60% of the grants vest at the end of 24 months from the date of grant.
Grant 14	March 21, 2018	3,600	01-Apr-2019 to 01-Apr-2020	Eligible on a graded manner over 2 years period with 40% of the grants vesting at the end of 12 months starting from April 1, 2019. The remaining 60% of the grants vest at the end of 24 months from the date of grant.
Grant 15	March 21, 2018	5,000	01-Apr-2019	100% of the grants will vest on April 1, 2019.
Grant 16	March 21, 2018	1,500	01-Apr-2019	100% of the grants will vest on April 1, 2019.
Grant 17	October 31, 2018	5,000	01-Nov-2019 to 01 Nov-2020	Eligible on a graded manner over 2 years period with 50% of the grants vesting at the end of 12 months starting from November 1, 2019. The remaining 50% of the grants vest at the end of 24 months from the date of grant.
Grant 18	October 31, 2018	10,000	01-Nov-2019 to 01 Nov-2022	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from November 1, 2019.
Grant 19	February 12, 2019	12,000	01-Mar-2020 to 01-Mar-2022	Eligible on a graded manner over three years period with 33.33% of the grants vesting at the end of every 12 months starting from March 1, 2020.
Grant 20	May 9, 2019	45,200	09-May-2020 to 09-May-2023	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from May 9, 2020.
Grant 21	February 5, 2020	19,300	05-Feb-2021 to 05-Feb-2024	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from February 5, 2021.
Grant 22	March 24, 2020	16,100	24-Mar-2021 to 24-Mar-2024	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from March 24, 2021.
Grant 23	May 20, 2020	45,200	20-May-2021 to 20-May-2024	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from May 20, 2021.
Grant 24	November 5, 2020	20,000	05-Nov-2021 to 05-Nov-2024	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from November 05, 2021.

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(All amounts are in ₹ lakhs, unless otherwise stated)

Grant	Date of Grant	Number of options granted	Vesting period	Manner of vesting
Grant 25	February 4, 2021	15,300	04-Feb-2022 to 04-Feb-2025	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from February 04, 2022.
Grant 26	August 11, 2021	15,900	10-Aug-2024	100% of the grants will vest on August 10, 2024.
Grant 27	October 20, 2021	21,500	20-Oct-2022 to 20-Oct-2025	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from October 20, 2022.
Grant 28	February 9, 2022	3,075	10-Feb-2023 to 10-Feb-2025	Eligible on a graded manner over three years period with 33.33% of the grants vesting at the end of every 12 months starting from February 10, 2023.
Grant 29	March 4, 2022	5,000	04-Mar-2023 to 04-Mar-2026	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from March 04, 2023.
Grant 30	May 9, 2023	17,000	09-May-2024 to 09-May-2027	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from May 09, 2024.
Grant 31	November 8, 2023	12,800	08-Nov-2024 to 08-Nov-2027	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from November 08, 2024.
Grant 32	February 8, 2024	12,000	08-Feb-2025 to 08-Feb-2028	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from February 08, 2025.
Grant 33	May 14, 2024	4,000	14-May-2025 to 14-May-2028	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from May 14, 2025.
Grant 34	June 21, 2024	8,000	21-June-2025 to 21-June-2028	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from June 21, 2025.
Grant 35	May 15, 2025	5,000	15-May-2026 to 15-May-2029	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from May 15, 2026.
Grant 36	July 08, 2025	18,500	08-July-2026 to 08-July-2029	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from July 08, 2026.
Grant 37	December 15, 2025	7,000	15-Dec-2026 to 15-Dec-2029	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from December 15, 2026.
Grant 38	March 25, 2026	14,500	25-Mar-2027 to 25-Mar-2030	Eligible on a graded manner over four years period with 25% of the grants vesting at the end of every 12 months starting from March 25, 2027.

Activity in the options outstanding under 'ESOS 2014':

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Outstanding at the beginning of the year	**86,650**	97,425
Options lapsed during the year	**(14,800)**	(17,375)
Option granted during the year	**45,000**	12,000
Options exercised during the year	**(3,100)**	(5,400)
Outstanding at the end of the year	**1,13,750**	86,650
Exercisable at the end of the year	**54,250**	54,900

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(All amounts are in ₹ lakhs, unless otherwise stated)

The weighted average share price at the date of exercise of the options was ₹ 402.84 (Face value ₹ 5/- per share).

The range of exercise prices for options outstanding at the end of the year was ₹ 336.40 to Rs 1,086.80 (March 31, 2025: Rs 336.40 to Rs 1,086.80).

The weighted average remaining contractual life for the share options outstanding as at March 31, 2026 is 2.76 years (March 31, 2025: 2.18 years).

The following tables list the inputs to the models used for ESOS 2014 for the years ended March 31, 2026 and March 31, 2025, respectively:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Exercise price per share for the options granted during the year (₹)	408.20 to 546.00	541.25 to 623.90
Weighted average exercise price (₹)	336.40	596.35
Weighted average share price at grant date (₹)	488.80	592.81
Expected volatility #	27.61% to 39.91%	24.66% to 25.37%
Life of the options granted (Vesting and exercise period in years)	3.50 to 6.50 Years	3.50 to 6.50 Years
Average risk free interest rate	6.04% to 7.08%	7.11% to 7.27%
Expected dividend yield	0.88% to 1.22%	0.69% to 0.79%

Expected volatility is based on historical volatility of the market prices of the Company's publicly traded equity shares during the expected term of the option grant.

33 EMPLOYEE BENEFITS

Defined contribution plans

Provident & other funds:

During the year, the Group has recognised ₹ 674 lakhs (March 31, 2025 - ₹ 643 lakhs) as contribution to provident fund and other funds in the statement of profit and loss (included in contribution to provident and other funds in note 21).

Other long-term employee benefits

Leave benefits:

Each employee is eligible to get one day earned leave for each completed month of service but entitlement arises only on completion of 180 days of service. Encashment of entitled leave is allowed only on separation after completion of 180 days subject to maximum accumulation ranging from 24 to 63 days as per the laws enacted by the respective State Governments.

Defined benefit plans (funded)

Gratuity:

The Group has a defined benefit gratuity plan. Every employee who has completed five years or more of service is entitled for gratuity upon termination at 15 days salary (last drawn salary at the time of retirement, death or termination of employment) for each completed year of service subject to a maximum of Rs 20 lakhs. The plan assets are in the form of corporate bonds and money market funds in the name of "Matrimony.com Limited Group Gratuity Trust" with Reliance Nippon Life Insurance Company Limited and deposits with Life Insurance Corporation of India.

Liabilities for the defined benefit plan are determined through an actuarial valuation as at March 31, 2026 using the "projected unit cost method".

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(All amounts are in ₹ lakhs, unless otherwise stated)

The following tables summarise the components of net benefit expense recognised in the statement of profit and loss of the Holding Company and the funded status and the amount recognised in the balance sheet of the Holding Company:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Expense recognized in profit or loss:		
Current service cost	92	93
Interest cost on obligation	50	49
Expected return on plan assets	(44)	(42)
Past service cost	20	-
Total	**118**	**100**
Expense recognized in other comprehensive income:		
Re-measurement gains arising from changes in financial assumptions	(8)	(4)
Re-measurement losses arising from changes in demographic assumptions	-	-
Experience adjustments	27	46
Total	**19**	**42**
Net benefit expense	**137**	**142**

Plan liability / (asset) are as follows:

	As at March 31, 2026	As at March 31, 2025
Defined benefit obligation	908	838
Fair value of plan assets	(747)	(675)
Plan liability / (asset) - (net)	**161**	**163**

Changes in the present value of the defined benefit obligation are as follows:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Opening defined benefit obligation at the beginning of the year	838	780
Current service cost	92	93
Past service cost	20	-
Interest cost	50	49
Re-measurement losses on obligation	27	46
Benefits paid	(119)	(130)
Closing defined benefit obligation	**908**	**838**

Changes in the fair value of plan assets are as follows:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Fair value of plan assets at the beginning of the year	675	589
Expected return on plan assets	44	42
Contributions	139	170
Benefits paid	(119)	(130)
Re-measurement gain on plan assets	8	4
Fair value of plan assets at the end of the year	**747**	**675**

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(All amounts are in ₹ lakhs, unless otherwise stated)

The principal actuarial assumptions used in determining gratuity obligation for the Group's plans are shown below:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Discount rate	5.99%	6.37%
Salary escalation	Band 1 to 5: 5% / 6% / 6% / 6% / 6%	Band 1 to 5: 5% / 6% / 6% / 6% / 6%
Attrition rate	Band 1 to 5: 99% / 37% / 37% / 27% / 24%	Band 1 to 5: 99% / 29% / 29% / 27% / 32%

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market. Based on the experience of the previous years, the Company expects to contribute ₹138 lakhs to the gratuity fund in the next year. However, the actual contribution by the Company will be based in the actuarial valuation report received from the insurance group.

The major categories of plan assets of the fair value of the total plan assets are as follows:

Gratuity plan

	As at March 31, 2026	As at March 31, 2025
Investments details:		
Funds with Reliance Nippon Life Insurance Company Limited*	37	33
Deposits with Life Insurance Corporation of India	711	642
Total	**748**	**675**

* Consequently, the company is exposed to interest rate risk and no equity market risk.

A quantitative sensitivity analysis for significant assumption is shown below:

Gratuity plan:

Assumptions	March 31, 2026					
	Discount rate		Salary escalation		Attrition rate	
Sensitivity Level	0.5% increase	0.5% decrease	0.5% increase	0.5% decrease	0.5% increase	0.5% decrease
Movement ((gain) / loss) in net benefit expense on account of changes in defined benefit obligation	(9)	10	9	(8)	-*	1

Assumptions	March 31, 2025					
	Discount rate		Salary escalation		Attrition rate	
Sensitivity Level	0.5% increase	0.5% decrease	0.5% increase	0.5% decrease	0.5% increase	0.5% decrease
Movement ((gain) / loss) in net benefit expense on account of changes in defined benefit obligation	(9)	10	10	(9)	-*	-*

The sensitivity analysis above have been determined based on a method that extrapolates the impact on defined benefit obligation as a result of reasonable changes in one of the relevant key assumptions occurring at the end of the reporting period, holding other assumptions constant.

*Represents value less than Rs 0.5 lakhs

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Maturity profile of defined benefit obligation:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Within the next 12 months (next annual reporting period)	393	344
Between 1 and 5 years	486	453
Between 5 and 10 years	144	157
Total expected payments	**1,023**	**954**

The average duration of the defined benefit plan obligation at the end of the reporting period is 2.7 years (March 31, 2025: 3 years)

34 COMMITMENT AND CONTINGENCIES

(a) Capital commitments (net of advances and deposit)

	As at March 31, 2026	As at March 31, 2025
Capital commitments (net of advances and deposit)		
a) Estimated amount of contracts remained to be executed on capital account and not provided for (net of advances and deposit) for property, plant and equipment.	365	52
b) Estimated amount of contracts remained to be executed on capital account and not provided for (net of advances and deposit) for intangible assets	-	-

(b) Leases

Lease commitments - Group as lessee

The Group has entered into leases for office premises and retail outlets. The Group determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised. The lease terms varies over 1 year to 9 years.

Set out below are the carrying amounts of right-of-use assets recognised and the movements during the year:

Particulars	2026	2025
As at April 1	4,611	4,943
Additions	1,619	1,946
Pre-closure of leases	(353)	(601)
Depreciation expense	(1,663)	(1,677)
As at 31 March	**4,214**	**4,611**

Set out below are the carrying amounts of lease liabilities and the movements during the year:

Particulars	2026	2025
As at April 1	5,349	5,799
Additions	1,497	1,893
Interest expenses on lease liabilities	452	470
Preclosure of leases	(402)	(790)
Payments	(1,961)	(2,023)
As at 31 March	**4,935**	**5,349**
Current	1,291	1,740
Non-current	3,644	3,609

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

For the maturity analysis of lease liabilities, refer note 39.

The effective interest rate for lease liabilities is 8.79%, with maturity between 2027-2032.

The following are the amounts recognised in profit or loss:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Depreciation expense of right-of-use assets	1,663	1,677
Interest expense on lease liabilities	452	470
Gain on closure of leased locations	(75)	(201)
Total amount recognised in profit or loss	**2,040**	**1,946**

During the year ended March 31, 2026, the Group had total cash outflows for leases of ₹ 1,961 lakhs (March 31, 2025: Rs 2,023 lakhs), non-cash additions to right-of-use assets of ₹ 1,619 lakhs (March 31, 2025: ₹ 1,946 lakhs) and lease liabilities of Rs 1,497 lakhs (March 31, 2025: Rs 1,893 lakhs).

The Group has several lease contracts that include extension and termination options. These options are negotiated by management to provide flexibility in managing the leased-asset portfolio and align with the Group's business needs. Management exercises significant judgement in determining whether these extension and termination options are reasonably certain to be exercised (see note 30).

As at March 31, 2026, the undiscounted potential future rental payments relating to periods following the exercise date of extension options that are not expected to be exercised and not included in the lease term is ₹ Nil (As at March 31, 2025, ₹ Nil).

Rental expense recorded for short-term leases was ₹ 144 lakhs and ₹ 208 lakhs for the year ended March 31, 2026 and March 31, 2025, respectively.

(c) Other contingent liabilities

Summary:

i) Matters wherein management has concluded the Group's liability to be probable have accordingly been provided for in the books. Also, refer note 17.

ii) Matters wherein management has concluded the Group's liability to be possible have accordingly been disclosed under this note.

iii) Matters wherein management is confident of succeeding in these litigations and have concluded the Group's liability to be remote. This is based on the relevant facts of judicial precedents and as advised by legal counsel which involves various legal proceedings and claims, in different stages of process.

Claims against the Group not acknowledged as debts

	As at March 31, 2026	As at March 31, 2025
Disputed Income Tax dues (Refer note (i) below)	753	718
Consumer litigations (Refer note (ii) below)	277	160
Interest and penalty pertaining to Provident Fund demand (Refer note 17(a))	216	216
Disputed Service Tax liabilities (Refer note 17(b))	1,526	1,439
Disputed Goods and Service Tax dues (Refer note (iii) below)	7	-
Total	**2,779**	**2,533**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Notes:

(i) (a) The Company received assessment orders from the Assessing Officer of Income Tax for assessment years 2008-09 and 2009-10 with additions in relation to the disallowance of reimbursement of webhosting charges and marketing expenses incurred by wholly owned subsidiaries of the Company on Company's behalf aggregating to ₹ 1,033 lakhs (demand amount of ₹ 319 lakhs), due to non-deduction of withholding taxes on the same. The Company received favourable orders from Income Tax Appellate Tribunal (ITAT) for Assessment years 2008-09 and 2009-10, against which Deputy Commissioner of Income Tax (DCIT) has filed appeals with High Court. Based on the legal advice received from the consultants, the management believes that the ultimate outcome of this proceeding would be favourable.

(b) The Company received an assessment order from the Assessing Officer of Income Tax for Assessment Year 2018-19, making additions in relation to the claim of CSR expenditure as deduction under Chapter VI-A and expenditure on Employee Stock Options (ESOS). The tax impact arising from the said additions aggregates to ₹ 3 lakhs. The Company had filed an appeal against the said order before the CIT(Appeals). The CIT(Appeals) has confirmed the additions made by the Assessing Officer. Accordingly, the Company has filed an appeal before the Income Tax Appellate Tribunal (ITAT). Based on the legal advice received from the consultants, the management believes that the ultimate outcome of the proceedings would be favourable.

(c) The Company received an assessment order from the Assessing Officer of Income Tax for Assessment Year 2020-21, making additions in relation to the claim of CSR expenditure as deduction under Chapter VI-A, expenditure on Employee Stock Options (ESOS), depreciation on intangible assets and bad debts written off. The tax impact arising from the said additions aggregates to ₹ 86 lakhs. The Company had filed an appeal against the said order before the CIT(Appeals). The CIT(Appeals) has confirmed the additions made by the Assessing Officer. Accordingly, the Company has filed an appeal before the Income Tax Appellate Tribunal (ITAT). Based on the legal advice received from the consultants, the management believes that the ultimate outcome of the proceedings would be favourable.

(d) One of the subsidiaries received assessment order from the Assessing Officer of Income tax for assessment year 2017-18 in relation to the share premium received upon issue of CCPS (i.e., Compulsory convertible preferences shares) by treating the share premium of ₹ 144.5 Lakhs as income under section 68 of income tax act (unexplained cash credits) and on which tax demanded was ₹ 111.6 Lakhs. The subsidiary has filed appeal with Commissioner of Income-tax (Appeals) against this order and the management believes that the ultimate outcome of the proceeding would be favourable.

(e) One of the Company's subsidiaries received assessment order from the Assessing Officer of Income tax for assessment year 2022-23 in relation to the share premium of equity shares issued in lieu of CCPS (i.e.Compulsory convertible preferences shares) and FCCD (i.e., Fully Compulsory convertible debentures). The assessing officer has claimed that the value allocated for allotment of CCPS and FCCD is higher than that of the fair value of the shares determined in line with the Income tax rules and the entire securities premium received will be considered as 'other income' and charged to tax. The assessing officer has considered ₹ 840 Lakhs as income from other sources on which tax works out to be ₹ 233.62 Lakhs. The demand also includes the amount for the disputed order in assessment year 2017-18 to the extent of ₹ 62.6 Lakhs. Appeal has been filed with the Commissioner of Income Tax (Appeals) and the management believes that the ultimate outcome of the proceeding would be favourable.

(ii) Liabilities arising out of legal cases filed against the Group in various courts/ consumer redressal forums, consumer courts, disputed by the Group aggregates to ₹ 277 lakhs (March 31, 2025: ₹ 292 lakhs).

(iii) (a) One of the Company's subsidiaries received a Show Cause Notice u/s 73 of TNGST Act, 2017 from the GST Department demanding payment of ₹ 22.66 Lakhs towards GST, including interest and penalty for FY 2019-20. The Company submitted its reply, pursuant to which the assessing officer dropped most of the issues raised, except for a matter pertaining to Input Tax Credit (ITC) mismatch between GSTR-2A and GSTR-3B. Consequently, a demand of ₹ 1.85 Lakhs (including interest and penalty) has been confirmed. Appeal has been filed with State Deputy Commissioner (CT) and management believes that the outcome of the proceedings would be favourable.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

(b) One of the Company's subsidiaries received a Show Cause Notice u/s 73 of TNGST Act, 2017 amounting to ₹ 10.13 Lakhs (including interest and penalty) from the GST Department, alleging excess availment of Input Tax Credit (ITC) for FY 2020-21. The Company submitted a detailed reply in response. Based on the reply, the assessing officer has dropped most of the issues except for mismatch in GSTR 3B vs GSTR 2B (for Eterno Info Tech trasaction). A demand of ₹ 4.83 lakhs (including interest and penalty) has been confirmed in respect of the said transaction. Company has filed for rectification and same is pending with the respective officer.

35 RELATED PARTY DISCLOSURES

a. Names of related parties

Relationship	Names of related parties
Associate	Astro Vision Futuretech Private Limited
Enterprises owned or significantly influenced by key management personnel or their relatives	Consim Direct Mauritius Limited
	Infomax Interactive Private Limited
Key management personnel (KMP)	Mr. Murugavel Janakiraman, Chairman and Managing Director
	Mr. Sushanth S Pai, Chief Financial Officer (upto February 17, 2025)
	Mr. S Vijayanand, Company Secretary
	Mr. Harigovind Krishnasamy, Chief Financial Officer (wef July 08, 2025)
Relatives of KMP	Mrs. Deepa Murugavel
	Mr. Arjun Murugavel
Non-Executive Directors	Mrs. Deepa Murugavel
	Mr. Chinni Krishnan Ranganathan (wef January 27, 2025)
Independent directors	Mr. Milind Shripad Sarwate (upto January 26, 2025)
	Mr. George Zacharias (upto January 26, 2025)
	Mr. Chinni Krishnan Ranganathan (upto January 26, 2025)
	Mr. Rajesh Sawhney (wef January 8, 2025)
	Mrs. Akila Krishnakumar
	Mr. S M Sundaram

Terms and Conditions of transaction with Related Parties

The sale to and purchases from Related Parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured and interest free and settlement occurs in cash.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

b. Transactions with related parties:

Particulars	Year ended									
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Associate		Enterprises owned or significantly influenced by KMP / Enterprises in which Directors are interested		Independent Directors		Key Management Personnel (KMP) & Non-Independent Directors		Relatives of Key Management Personnel	
Astromatch expenses										
- Astro Vision Futuretech Private Limited	31	29	-	-	-	-	-	-	-	-
Loans and advances given to /(realised from) related parties										
- Astro Vision Futuretech Private Limited	-	(20)	-	-	-	-	-	-	-	-
Interest income on loan										
- Astro Vision Futuretech Private Limited	-	2	-	-	-	-	-	-	-	-
Compensation of KMPs & relatives of KMPs										
Short term employee benefits	-	-	-	-	-	-	465	394	3	3
Share based payment expenses	-	-	-	-	-	-	-	3	-	-
Sitting fees	-	-	-	-	-	-	5	3	9	10
Commission #	-	-	-	-	-	-	5	5	5	5
Dividend paid to KMPs & relatives of KMPs										
Dividend paid	-	-	-	-	-	-	1,150	575	-*	-*
Remuneration and dividend to independent directors										
Sitting fees	-	-	-	-	61	84	-	-	-	-
Commission #	-	-	-	-	15	19	-	-	-	-
Dividend paid	-	-	-	-	-*	-*	-	-	-	-

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Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

c. Balances with related parties:

Particulars	As at									
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Associate		Enterprises owned or significantly influenced by KMP / Enterprises in which Directors are interested		Independent Directors		Key Management Personnel (KMP) & Non-Independent Directors		Relatives of Key Management Personnel	
Investment in associate										
- Astro Vision Futuretech Private Limited	429	460	-	-	-	-	-	-	-	-
Trade payables										
- Astro Vision Futuretech Private Limited	3	3	-	-	-	-	-	-	-	-
Compensation payable to KMPs & relatives of KMPs										
Short term employee benefits	-	-	-	-	-	-	101	21	-	-
Post retirement benefits	-	-	-	-	-	-	47	37	2	-*
Commission#	-	-	-	-	-	-	5	5	5	5
Remuneration payable to Independent Directors										
Sitting fees	-	-	-	-	-*	-	-	-	-	-
Commission #	-	-	-	-	15	19	-	-	-	-

* Represents value less than Rs 0.5 lakhs

Commission to directors has been disclosed on accrual basis.

Notes to the Consolidated Financial Statements

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(All amounts are in ₹ lakhs, unless otherwise stated)

36 STATUTORY GROUP INFORMATION

Name of the entity in the group	Net assets, i.e., total assets minus total liabilities		Share in profit and loss		Share in other comprehensive income		Share in total comprehensive income	
	As % of consolidated net assets	Amount	As % of consolidated profit and loss	Amount	As % of consolidated other comprehensive income	Amount	As % of consolidated total comprehensive income	Amount
Parent								
Matrimony.com Limited								
Balance as at March 31, 2026	98%	20,533	87%	3,334	(29%)	(14)	85%	3,320
Balance as at March 31, 2025	99%	24,191	89%	4,493	118%	(31)	89%	4,462
Subsidiaries								
Indian subsidiaries								
1). Sys India Private Limited								
Balance as at March 31, 2026	0%	23	0%	4	0%	-	0%	4
Balance as at March 31, 2025	0%	20	0%	1	0%	-	0%	1
2). Boatman Tech Private Limited								
Balance as at March 31, 2026	(0%)	(86)	2%	86	0%	-	2%	86
Balance as at March 31, 2025	(1%)	(172)	2%	78	0%	-	2%	78
Foreign subsidiaries								
1). Consim Info USA Inc., USA								
Balance as at March 31, 2026	1%	266	0%	0	47%	23	1%	23
Balance as at March 31, 2025	1%	243	0%	1	(23%)	6	0%	7
2). Matrimony DMCC, Dubai, UAE								
Balance as at March 31, 2026	0%	49	11%	407	51%	25	11%	432
Balance as at March 31, 2025	1%	104	9%	446	6%	(2)	9%	445
3). Bangladeshi Matrimony Private Limited								
Balance as at March 31, 2026	1%	205	1%	48	38%	14	2%	62
Balance as at March 31, 2025	1%	144	1%	60	(2%)	(13)	1%	46
Associate								
1). Astro Vision Futuretech Private Limited								
Balance as at March 31, 2026	NA	NA	(1%)	(33)	4%	2	(1%)	(31)
Balance as at March 31, 2025	NA	NA	0%	(12)	0%	-*	0%	(11)

*Represents value less than Rs 0.5 lakhs

37 SEGMENT REPORTING

For management purposes, the Group's operations are organised into two segments - Matchmaking services and Marriage services.

Matchmaking services - The Group offers online matchmaking services on internet and mobile platforms. Matchmaking services are delivered to users in India and the Indian diaspora through websites, mobile sites and mobile apps complemented by a wide on-the-ground network in India.

Marriage services & others - The Group offers marriage services consisting of Mandap, Wedding Bazaar, Wedding gift box, Manyjobs and MatchAstro.

Notes to the Consolidated Financial Statements

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(All amounts are in ₹ lakhs, unless otherwise stated)

The Management Committee headed by Managing Director consisting of Chief Financial Officer and Heads of Departments have identified the above two reportable business segments. The committee monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment.

Transfer prices between operating segments are on an arm's length basis in a manner similar to transactions with third parties.

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A. Segment revenue		
External sales		
- Matchmaking services	45,570	44,996
- Marriage services & others	429	588
Total revenue	**45,999**	**45,584**
Segment expenses		
Employee benefits expense		
- Matchmaking services	13,048	11,910
- Marriage services & others	1,231	1,424
Advertisement and business promotion expense		
- Matchmaking services	17,990	18,521
- Marriage services & others	431	321
Other expenses / income		
- Matchmaking services	5,883	5,351
- Marriage services & others	269	294
Depreciation and amortisation expense		
- Matchmaking services	2,584	2,817
- Marriage services & others	24	37
Finance charges		
- Matchmaking services	448	464
- Marriage services & others	4	6
B. Segment results		
- Matchmaking services	5,617	5,934
- Marriage services & others	(1,530)	(1,494)
Total	**4,087**	**4,440**

Reconciliation of profit

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Segment profit	**4,087**	**4,440**
Unallocable expenses	(2,081)	(1,694)
Other finance costs	(13)	(9)
Unallocable income	2,337	3,045
Profit before tax	**4,330**	**5,782**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
C. Capital expenditure		
- Matchmaking services	558	992
- Marriage services & others	3	15
- Unallocable	448	419
Total capital expenditure	**1,009**	**1,426**
D. Depreciation / amortisation		
- Matchmaking services	2,584	2,817
- Marriage services & others	24	37
- Unallocable	91	72
Total depreciation / amortisation	**2,699**	**2,926**
E. Non-cash items other than depreciation / amortisation		
- Matchmaking services	298	(137)
- Marriage services & others	153	204
- Unallocable	(776)	(807)
Total non-cash items other than depreciation / amortisation	**(325)**	**(740)**

Revenue from external customers

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Segment revenue		
- India	39,615	39,254
- Outside India	6,384	6,330
Total revenue	**45,999**	**45,584**

The revenue information above is based on the location of the customers

Non current operating assets

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Segment revenue		
- India	3,186	3,259
- Outside India	1	1
Total revenue	**3,187**	**3,260**

Non-current assets for this purpose consists of property, plant and equipment and intangible assets.

Other disclosures

	As at March 31, 2026	As at March 31, 2025
Capital expenditure	1,009	1,426

Note:

1). Considering the Chief Operating Decision Maker (CODM) does not review segment assets and liabilities as the Marriage services & others segment is significantly smaller compared to the Matchmaking segment and supplemented by the fact that the assets are interchangeably used between segments, the Group has decided to disclose only segment results.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

2). Segment revenue, segment results, and other segment disclosures include the respective amounts identifiable to each of the segments as also amounts allocated on a reasonable basis. Those which are not allocable to a segment on reasonable basis have been disclosed as "Unallocable".

3). The Group delivers matchmaking services to its users in India and the Indian diaspora through its websites, mobile sites and mobile apps complemented by its on-the-ground network in India. Therefore revenue from none of the customers exceeds 10% of Group's total revenue.

38 FAIR VALUES

Set out below, is a comparison by class of the carrying amounts and fair value of the Group's financial instruments, other than those with carrying amounts that are reasonable approximations of fair values. The management assessed that the cash and cash equivalents, trade receivables, trade payables, bank balances other than cash and cash equivalents, security deposits, other financial assets, loans, lease liabilities and other financial liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

Particulars	Carrying value		Fair value	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Financial assets (Non-current and current)				
Investments in tax free bonds at amortised cost	2,011	2,051	1,931	1,958
Investment in mutual funds at FVTPL	10,950	9,696	10,950	9,696
Investment in preference shares of other entities at FVTOCI	425	-	425	-
Investment in corporate bonds at amortised cost	3,842	-	3,759	-
Investment in treasury bill at amortised cost	233	-	233	-
Investments in commercial paper at amortised cost	1,611	-	1,740	-
Total	**19,072**	**11,747**	**19,038**	**11,654**

The following table provides the fair value measurement hierarchy of the Group's assets and liabilities:

Quantitative disclosures fair value measurement hierarchy for assets as at March 31, 2026:

Particulars	Fair value measurement using				
	Date of valuation	Carrying value	Quoted price in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Asset measured at fair value					
Quoted mutual funds at FVTPL	March 31, 2026	10,950	10,950	-	-
Preference shares of other entities at FVTOCI	March 31, 2026	425	-	-	425
Asset measured at amortised cost					
Tax free bonds (quoted)	March 31, 2026	2,011	1,931	-	-
Corporate bonds (quoted)	March 31, 2026	3,842	3,759	-	-
Commercial paper (quoted)	March 31, 2026	1,611	1,740	-	-
Treasury bill (quoted)	March 31, 2026	233	233	-	-

There have been no transfers between Level 1 and Level 2 during the year

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(All amounts are in ₹ lakhs, unless otherwise stated)

Quantitative disclosures fair value measurement hierarchy for assets as at March 31, 2025:

Particulars	Fair value measurement using				
	Date of valuation	Carrying value	Quoted price in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Asset measured at fair value					
Quoted mutual funds at FVTPL	March 31, 2025	9,696	9,696	-	-
Asset measured at amortised cost					
Tax free bonds (quoted)	March 31, 2025	2,051	1,958	-	-

There have been no transfers between Level 1 and Level 2 during the year

39 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Group's principal financial liabilities, comprise trade and other financial liabilities. The main purpose of these financial liabilities is to raise finance for the Group's operations. The Group has various financial assets such as trade receivables, cash, security deposits, investments, loans and bank balances other than cash and cash and cash equivalents, which arise directly from its operations.

The Group is exposed to market risk, credit risk and liquidity risk. The Group's senior management oversees the management of these risks. The Group's senior management is supported by its Risk Committee that advises on financial risks and the appropriate financial risk governance framework for the Group. The Risk Committee provides assurance to the Group's senior management that the Group's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Group's policies and risk objectives. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised below.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans, trade payables, FVTPL investments and receivables.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of change in market interest rates.

The Group does not have any credit facilities from any banks or financial institutions. As a result, changes in interest rates are not likely to substantially affect its business or results of operations.

Interest rate sensitivity

The Group does not have any credit facilities from any banks or financial institutions. As a result, changes in interest rates are not likely to substantially affect its business or results of operations.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an expense will fluctuate because of change in foreign exchange rates. The Group's exposure to the risk of changes in foreign exchange rates relates primarily to the Group's operating activities (when revenue or expense is denominated in a foreign currency).

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

The majority of the Group's revenue and expenses are in Indian Rupees, while a certain percentage of revenue is denominated in US Dollars. The Group has not entered into any foreign exchange forward contracts to cover its foreign exchange exposure . The Group monitors the exposure due to foreign currency fluctuations and decides not to hedge based on its internal policy.

The impact of unhedged foreign currency exposure in the statement of profit and loss:

The following table demonstrate the sensitivity to a reasonably possible change in USD exchange rate with all other variables held constant. The Group's exposure to foreign currency changes for all other currencies is not material.

	Change in USD rate	Effect on profit before tax	Effect on pre-tax equity
March 31, 2026	**5%**	**1**	**1**
	(5%)	**(1)**	**(1)**
March 31, 2025	5%	4	4
	(5%)	(4)	(4)

Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Group is exposed to credit risk from its operating activities and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments. In the matchmaking segment, the Group collects the money upfront, hence there is no credit risk. With respect to marriage & other services segment the Group collects only part of the consideration as an advance before the performance of services, thus exposed to credit risks. Credit quality of a customer cannot be assessed as the Group is largely in to Business to Customer (B2C) model, however the Group through its established policy, procedures and control relating to credit risk management manages the credit risk. An impairment analysis is performed at each reporting date and the Group has a provisioning policy for making provision on receivables. The Group does not hold collateral as security.

Credit risk from balances with banks and financial institutions is managed by the Group's treasury department in accordance with the Group's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty so as to minimise concentration of risks and mitigate consequent financial loss. Counterparty credit limits are reviewed by the Group's Board of Directors on an annual basis, and may be updated throughout the year subject to approval of the Group's Risk Committee. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk was ₹ 33,616 lakhs and ₹ 35,346 lakhs as at March 31, 2026 and March 31, 2025 respectively, being the total of the carrying amount of cash and cash equivalents, bank balances other than cash and cash equivalents, investment in mutual funds, investment in tax free bonds, invesment in corporate bonds, investment in commercial paper and treasury bills, loans, security deposits, trade receivable and other financial assets excluding equity & preference share investments. Aging of the credit impaired trade receivables is disclosed in Note 10.

Liquidity risk

Liquidity risk refers to the risk that the Group cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements of the Group.

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for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

The Group's prime source of liquidity is cash and cash equivalent and the cash generated from operations. The Group invests its surplus funds in bank, fixed deposits, mutual funds and other reputed market instruments which carry minimal mark to market risks.

The table below summarises the maturity profile of the Group's liabilities based on contractual undiscounted payments.

	Carrying amount	On demand	Less than 1 year	1 to 3 years	> 3 years	Total
As at March 31, 2026						
Provisions	851	-	851	-	-	851
Lease liabilities (refer note 34 (b))	4,935	-	1,888	2,536	1,045	5,469
Trade and other financial liabilities	6,819	-	6,819	-	-	6,819
Total	**12,605**	**-**	**9,558**	**2,536**	**1,045**	**13,139**

	Carrying amount	On demand	Less than 1 year	1 to 3 years	> 3 years	Total
As at March 31, 2025						
Provisions	744	-	744	-	-	744
Lease liabilities (refer note 34 (b))	5,349	-	1,968	2,794	1,264	6,026
Trade and other financial liabilities	7,975	-	7,975	-	-	7,975
Total	**14,068**	**-**	**10,687**	**2,794**	**1,264**	**14,745**

40 CAPITAL MANAGEMENT

For the purpose of the Group's capital management, capital includes issued equity capital, share premium and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Group's capital management is to maximise the shareholders' value.

The Group manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. The Group's policy for capital management aims to enhance capital efficiency by the long-term improvement of its value through business growth, while maintaining a sound financial structure. Indicators for monitoring the capital management include total equity attributable to owners of the Company and ROCE (ratio of earnings before net interest and tax to total capital employed of the Group).

Return on Capital Employed	March 31, 2026	March 31, 2025
Profit before tax	4,330	5,782
Less: finance income	(2,278)	(2,824)
Add: finance cost	465	480
Earnings before net interest and tax	**2,517**	**3,438**
Equity share capital	1,034	1,078
Other equity	19,613	23,081
Capital employed	**20,647**	**24,159**
ROCE	12.19%	14.23%

Notes to the Consolidated Financial Statements

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(All amounts are in ₹ lakhs, unless otherwise stated)

41 INVESTMENT IN AN ASSOCIATE

During the year 2019-20, the Group has acquired 26.09% interest in Astro Vision Futuretech Private Limited, which is involved in vedic based astrology solutions by providing astrology content and astrology software in more than 10 Indian languages. Astro Vision Futuretech Private Limited, which became associate of the Group with effect from February 11, 2020, is a private entity that is not listed on any public exchange. The Group's interest in Astro Vision Futuretech Private Limited is accounted for using the equity method in the consolidated financial statements.

The following table illustrates the summarised financial information of the Group's investment in Astro Vision Futuretech Private Limited:

a) Summary of Balance sheet

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current assets	401	431
Current assets	41	119
Non-current liabilities	242	238
Current liabilities	409	402
Equity	(209)	(90)
Group's share in equity - 26.09 %	(55)	(24)
Goodwill	484	484
Group's carrying amount of the investment	429	460

b) Summary of Statement of Profit and Loss

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Revenue from operations	2,057	2,002
Other income	34	11
Employee benefit expense	(786)	(785)
Other expenses	(1,391)	(1,247)
Depreciation & amortization expense	(27)	(29)
Finance costs	(14)	(17)
Exceptional item	(37)	-
Loss before tax	(164)	(64)
Loss for the year	(127)	(44)
Other comprehensive income that will not be reclassified to profit or loss in the subsequent periods, net of tax	8	1
Total comprehensive income for the year	(119)	(44)
Group's share of comprehensive income for the year	2	0
Group's share of loss for the year	(33)	(12)

The associate has contingent liabilities of ₹181 lakhs as at March 31, 2026 and March 31, 2025 and no capital commitments as at March 31, 2026 and March 31, 2025.

42 DETAILS OF TRANSACTIONS WITH COMPANIES STRUCK OFF UNDER SECTION 248 OF THE COMPANIES ACT, 2013 OR SECTION 560 OF COMPANIES ACT, 1956:

Name of the struck off companies	Nature of transaction	Transactions during the year ended March 31, 2026	Balance outstanding as at March 31, 2026	Relationship with struck off company
Buoyant Insurance Services Pvt Ltd	Share purchase	-	-*	Shareholder
Wizard Insurance Services Pvt Ltd	Share purchase	-	-*	Shareholder
Zenith Insurance Services Pvt Ltd	Share purchase	-	-*	Shareholder
Vitalink Wealth Advisory Services Pvt Ltd	Share purchase	-	-*	Shareholder
Vidhan Marketing Pvt Ltd	Share purchase	-	-*	Shareholder
Equations Research & Strategic Consultants Pvt Ltd	Advance to supplier	-	4	Vendor

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

Name of the struck off companies	Nature of transaction	Transactions during the year ended March 31, 2025	Balance outstanding as at March 31, 2025	Relationship with struck off company
Buoyant Insurance Services Pvt Ltd	Share purchase	-	-*	Shareholder
Wizard Insurance Services Pvt Ltd	Share purchase	-	-*	Shareholder
Zenith Insurance Services Pvt Ltd	Share purchase	-	-*	Shareholder
Vitalink Wealth Advisory Services Pvt Ltd	Share purchase	-	-*	Shareholder
Vidhan Marketing Pvt Ltd	Share purchase	-	-*	Shareholder

*Represents value less than Rs 0.5 lakhs

43 OTHER STATUTORY INFORMATION

(i) The Group does not have any benami property. No proceeding has been initiated or pending against the Group for holding any benami property.

(ii) The Group has not advanced to or loaned to or invested funds in any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that such intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (ultimate beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

(iii) The Group has not received any fund from any person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Group shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or

(b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries

(iv) The Group does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

(v) The Group has not been declared as a wilful defaulter as prescribed by Reserve Bank of India.

(vi) The Group has not traded or invested in crypto currency or virtual currency during the financial year.

(vii) The Group has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(viii) The Group has complied with the number of layers prescribed under the Companies Act, 2013.

(ix) The Group has not revalued its property, plant and equipment or intangible assets during the current or previous year.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(All amounts are in ₹ lakhs, unless otherwise stated)

44 CODE ON WAGES, 2019

On November 21, 2025, the Government of India notified the four Labour Codes - 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 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. Management has carried out an assessment of the impact of these changes on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Based on such assessment, management currently does not foresee any material adjustment to be recorded in the consolidated financial statements. The Company continues to monitor the finalisation of State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

45 EVENTS AFTER THE REPORTING PERIOD

The Board of Directors, at its meeting held on May 14, 2026 have recommended a final dividend of 100% (₹5 per equity share of par value of ₹ 5 each), subject to the approval of the shareholders.

As per our report of even date.

For B S R & Co. LLP
Chartered Accountants
ICAI Firm's Registration No.: 101248W/W-100022

K Sudhakar
Partner
Membership No: 214150

Place: Chennai
Date May 14, 2026

For and on behalf of the Board of Directors of Matrimony.com Limited

Murugavel Janakiraman
Chairman & Managing Director
DIN: 00605009

Harigovind Krishnasamy
Chief Financial Officer

Place: Chennai
Date May 14, 2026

S Vijayanand
Company Secretary

Place: Chennai
Date May 14, 2026