

24 January 2026

BSE Limited
PJ Towers, 25th Floor,
Dalal Street
Mumbai 400001.
Scrip Code: 532175

National Stock Exchange of India Ltd
Exchange Plaza,
Bandra-Kurla Complex, Bandra (E)
Mumbai-400 051.
Scrip Code: CYIENT

Dear Sir/ Madam,

Sub: Newspaper Advertisement – Financial Results

Ref: Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Reference to the captioned subject, please find enclosed the copy of the newspaper advertisement published in Business Standard all editions (English) and Mana Telangana (Telugu) on 24 January 2026 in connection with the Financials results for the quarter and nine months ended 31 December 2025, declared by Board of Directors on 22 January 2026.


This is for your information and records.

Thanking you
For Cyient Limited

Ravi Kumar Nukala
Dy. Company Secretary

Cyient Ltd. 4th Floor, A Wing, 11 Software
Units Layout, Madhapur
Hyderabad -500 081
India

CIN: L72200TG1991PLC013134
www.cyient.com
Company.secretary@cyient.com
T +91 40 6764 1000
F +91 40 2311 0352



Jammu & Kashmir Bank Limited
Branch : M.A Road, Noor Mahal, Mohd Ali road,
Mumbai – 400003T – 022-23464416
E- maroad@jkbmail.com W- www.jkbank.net

Ref. No. JKB/ADV/Maroad/

Registered A.D.

Dated: 09.01.2026

Mr. Rohan Rajendra Rao S/o Rajendra Balkrishna Rao
(Prop. M/s Chitraj Enterprises.) Flat A/204 Navkar Heights, (Yashwant Gavrav Complex)
Nalasopara West Maharashtra -401203

.....(Borrower)

DEMAND NOTICE UNDER SECTION 13(2) OF THE
SECURITIZATION AND RECONSTRUCTION OF FINANCIAL ASSETS
AND ENFORCEMENT OF SECURITY INTEREST ACT-2002.

Sir,

This Demand Notice under Section 13 (2) of the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (hereinafter referred to as "The Act") is issued by me Mr Jasbir Singh an on **9th day of January, 2026 as Authorized Officer of Jammu and Kashmir Bank Ltd** duly empowered in accordance with the provisions of SARFAESI Act, 2002 for the reasons stated hereinafter:

Whereas, Business unit, (M.A Road) of Jammu and Kashmir Bank (hereinafter called Bank) sanctioned **credit facility** details whereof is:

a) **Commercial Vehicle Loan facility** of Rs 24.00, 000.00 sanctioned vide Ref. No.JKB/ADV/Maroad-24/ dated 08.08.2024 to you (herein after also referred as borrower).

Whereas above said credit facility was secured by following securities:

Primary security:
Hypothecation of Vehicle Traveler Force T1 13+1 3350 13+1 AC Puh Back Seats PSABS BS6.2

Collateral Security: CGTMSE Cover

Whereas the above said credit facility was availed by you as borrower after creation of security interest in the above referred property (secured Assets) in favour of the Bank,

Whereas, borrower has failed to maintain the credit facility as per terms and conditions of the above referred sanction letter and other terms and conditions laid down in the documents executed by borrower in favor of the Bank, consequently borrower loan account No 0368266100000020 has been classified by the Bank as Non-Performing Asset on 29.12.2025 in accordance with the directives and guidelines of the Reserve Bank of India. The details of loan account are as under:

Facility	Sanctioned Limit	Limit Availled	Date of NPA	Amount of NPA	Interest up-to 14.12.2025	Total outstanding
Commercial Vehicle Finance	Rs. 24.00 lakh	Rs. 24.00 lakh	29-12-2025	Rs. 2171278.19	Rs 54630.53	Rs. 22,25,908.72

In addition to amount outstanding as on **31.12.2025**, Bank, as secured creditor, reserves the right to claim amount which may become due on account of crystallization of BG's and/or devolvement of LC's (if any)

Amount Outstanding as on 31.12.2025 is **Rs. 2171278.19(Principal) together with unapplied interest of Rs 54630.53 upto 14.12.2025, totalling Rs 22,25,908.72.**

Whereas the above said amount is due and payable from you as borrower in the books of accounts of the Bank.

Now since borrower has failed and neglected to make payment of dues in respect of the said Loan duly secured by the securities mentioned hereinabove, and classification of borrowers account as a Non-Performing Asset, I, above named as Authorized Officer in exercise of the powers vested in me under the provisions of SARFAESI Act, 2002 and rules made there under hereby give borrower notice under sub-section (2) of section 13 of Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, and call upon borrower to pay in full and discharge borrower liabilities aggregating to **Rs. 22,25,908.72 (Rupees Twenty two lakhs twenty five thousands, nine hundred and paisa seventy two only)** as stated herein above, together with interest at contractual rate thereon **w. e. f. 15.12.2025** along with other charges and costs to be incurred by the Bank from time to time and thereby discharge in full all borrowers' liabilities to the Bank within a period of 60 days from the date of this Notice failing which the Bank shall at borrowers costs and risk exercise its powers under the Act.

We further give borrower notice that in case of failure to pay the above mentioned outstanding amount with interest and costs till the date of payment within the stipulated period of 60 days, we shall be free to exercise all or any of the rights under sub-section (4) of section 13 of the said Act and;

i) In the event of borrower's failure to pay amount as demanded, Bank is authorized under the Act to take possession, control and or management of the above mentioned secured asset together with the right to transfer by way of lease, assignment or sale, without the intervention of the court.

ii) All expenses incurred in the process shall be debited to borrower account and will be recovered from borrower. Moreover in the event of sale of the secured asset borrower liability is not discharged in full, Bank shall have right to recover the remaining balance from borrower.

iii) This demand notice is without prejudice to and shall not be construed as waiver of any other rights or remedies which Bank may have including the right to make further demands in respect of sums owing to Bank.

iv) Section 13(13) of the Act restrains borrower/mortgagor after the date of this notice from transferring by way of sale, lease or otherwise any of secured assets referred to in this notice, without prior written consent of the Bank and 'breach of the said provision is an offence punishable under Section 29 of the Act.

v) This demand notice is recall of the loan amount and demand by the secured creditor of the outstanding amount without prejudice to the rights of the Bank to proceed as against the borrower / company / Directors / mortgagors / guarantors for initiating recovery proceedings under any other legal remedies.

vi) Borrower is also informed that he can redeem the secured asset within the time frame prescribed by section 13(8) of the Act.

Sd/-

Authorized Officer

Public Notice in Form XIII of MOFA (Rule 11(9) (e))
District Deputy Registrar, Co-operative Societies, Mumbai City (4)
The Competent Authority
under section 5A of the Maharashtra Ownership Flats Act, 1963
Bhandari Co-op. Bank Building, 2nd floor, P. L. Kale Guruji Marg, Dadar (W), Mumbai-400028.
No.DDR-4/Mum./deemed conveyance/Notice/114/2026 Date: 14/01/2026
Application u/s 11 of Maharashtra Ownership Flats (Regulation of the Promotion of construction, Sale, Management and Transfer) Act, 1963

Public Notice
Application No. 17 of 2026
Dheeraj Diamond Co-op Housing Society Ltd., CTS No. 975, 996-A, 974, 995, 976, 973-B, 994 & 998, Village Malad South, Chincholi Bunder Road, Malad (W), Mumbai - 400064, **Applicant, Versus,** 1. **Emerald Realtors Private Limited.,** Having its last known address at Dheeraj, P.P. Dias Compound, Natwar Nagar Road No. 1, Jogeshwari (E), Mumbai - 400060, 2. **Dr. Natwarlal Diabhai Shah, 3. Mr. Harikrishna Diabhai Shah, 4. Chandrakant Diabhai Shah, 5. Mr. Rajnikanth Diabhai Shah, 6. Taraben Ratilal Shah, 7. Meenakshi Jayendra Mehta, 8. Mr. Moreswar Gopal Patil, 9. Shri Multani Fire Works Industries, 10. Academy of Liberal Arts, 11. Mr. Kamalakar Khanderao Patil, 12. Mr. Hareeshwar Khanderao Patil, 13. Mr. Parashuram Khanderao Patil, 14. Mr. Hemant Khanderao Patil, 15. Sashikala Sakharam Kini, 16. Mr. Mahendra Sakharam Keni, 17. Mrs. Bhavana Chandrasekhar Bhoir, 18. Mrs. Sangita Sakharam Keni, 19. Mrs. Nita Dinghar Patil, 20. Mr. Santosh Sakharam Keni, 21. Mankubai Moreswar Patil, 22. Arun Moreswar Patil, 23. Ramesh Moreswar Patil, 24. Damayanti Moreswar Patil, 25. Anusuya Moreswar Patil, 26. Education and Scientific Equipment Pvt. Ltd., Opponent No. 2 to 22, Having its last known address at CTS No. 975, 996-A, 974, 995, 976, 973-B, 994 & 998, Village Malad South, Chincholi Bunder Road, Malad (W), Mumbai - 400064.....**

Opponents, and those, whose interests have been vested in the said property may submit their say at the time of hearing at the venue mentioned above. Failure to submit any say shall be presumed that nobody has any objection in this regard and further action will be taken accordingly.
Description of the Property :-

Claimed Area	
Unilateral Conveyance of land admeasuring 2290.938 sq. mtrs. as under	
CTS No.	Area in sq. mtrs.
975	160.747
996-A	235,752 (Corresponding Survey No. 451 (part))
974	594,959
995	748.80
976	88.061
973-B	347.550
994	110.208
998	4.861
Total	2290.938

from CTS No. 975, 996-A, Corresponding Survey No. 451 (part), 974, 995, 976, 973-B, 994 & 998, Village Malad South, Taluka Borivali, Mumbai Suburban District, situated at Chincholi Bunder Road, Malad (W), Mumbai - 400064 in favour of the Applicant Society.

The hearing in the above case has been fixed on **09/02/2026 at 02:00 p.m.**

Sd/-

Rajesh Kalidasrao Lovekar
District Deputy Registrar,
Co-operative Societies, Mumbai City (4)
Competent Authority
U/s 5A of the MOFA, 1963.


SEAL

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Business Standard
Insight Out



Punjab State Power Corporation Limited

Regd. Office :- PSEB Head Office, The Mall, Patiala-147001.
Corporate Identity Number (CIN): U40109PB2010SGC033813
Website: www.pspcl.in, (Contact No. 96461-01116)


Tender Enquiry No. 03/GCD/LDH/TS/PSPCL/2026 Dated: 24-01-2026

ASE/ Grid Construction, opp. PAU Gate No.1, PSPCL, Ludhiana invites Short Term e-Tender for Outsourcing of 4 no. New 66 KV Bay works on partial turnkey mode under RDSS Scheme under Grid Construction Division, Ludhiana under Grid Construction Circle, Ludhiana.

For detailed NIT & Tender Specifications please refer to <http://eproc.punjab.gov.in> from 24.01.2026 (01:00 PM onwards).

Note:- Corrigendum and amendments, if any, will be published online at <http://eproc.punjab.gov.in>.

C-134/26 1079/12/2025-26/7479



Bank of Maharashtra
A GOVT. OF INDIA UNDERTAKING

(Govt. of India Undertaking) Navi Mumbai Zonal Office, CIDCO Old Admin Building, P-17 Sector-1 Vashi, Navi Mumbai-400703 Landline no. 022-20878354

WANTED PREMISES ON LEASE BASIS FOR BANK OF MAHARASHTRA
Bank of Maharashtra requires suitable premises compulsorily on GROUND FLOOR with appropriate frontage and sufficient parking space on lease basis for opening of new branch as below:

No	Branch Name	Dist	Status	Area (sq. ft)	Classification
1	KHARGHAR SEC 23	Raigad	New Branch	900 to 1600	Urban
2	KHARGHAR SEC 35	Raigad	New Branch	900 to 1600	Urban


The premises should be in an approved building confirming to the conditions stipulated by the Govt. Authorities for commercial use. The owner will obtain NOC, if required from the concerned authorities/ies for commercial use. Roof RCC, 3 phase connection (at least 20 KVA capacity), VSAT/ Solar panel installation space. Interested owners having clear title to the premises may submit their sealed offers in the prescribed format in **two bids system** i.e. 1. **Technical Bid** 2. **Commercial Bid** in two separate sealed envelopes and the format of bid can be downloaded from our website www.bankofmaharashtra.bank.in.

Interested owners having clear title over the property may submit their sealed offers in two-bid system by date **09.02.2026 at 4:00 PM**. Offers with incomplete details / information and received after last date and time are liable for rejection.

Bank reserves the right to accept or reject any or all offers without assigning any reason what so ever. Offers received from other than owners will not be considered. Offers from Brokers will not be considered.

Offers to be submitted to: General Administration Department, Bank of Maharashtra, Navi Mumbai Zonal Office, CIDCO Old Admin Building, P-17, Sector-1 Vashi, Navi Mumbai-400703.

Date-24.01.2026 Bank of Maharashtra Navi Mumbai Zone



BLUE DART EXPRESS LIMITED

Regd. Office: Blue Dart Centre, Sahar Airport Road, Andheri (E), Mumbai 400 099, Tel: 022-26306444.
Email: communications@bluedart.com Website: www.bluedart.com
CIN : L6104MH1991PLC061074

NOTICE FOR LOSS OF SHARE CERTIFICATES

Notice is hereby given that the certificate(s) of BLUE DART EXPRESS LIMITED for undermentioned securities are stated to have been lost or misplaced and the registered holders have applied to the Company for issue of Duplicate Share Certificate(s).

Sr. No.	Folio No.	Name of the Shareholder	No. of Shares	Certificate No.	Distinctive Nos. From To
1	M00110	M R DINESH BABU	200	32857 97514	5924901 5925000 12125470 12125569


Any person who has/have claim (s) in respect of the said security (ies) should lodge such claim (s) in writing with Registrar & Transfer Agent of the Company viz. MUFG Intime India Private Limited (Formerly Link Intime India Private Limited), C-101, 247 Park, L.B.S. Marg, Vikhroli (West) MUMBAI 400 083 within 7 (seven) days from this date else the Company will proceed to issue duplicate certificate without further intimation.

Sd/-

Tushar Gunderia
Company Secretary & Head-legal & Compliance

Place : Mumbai

Date : 23/01/2026



Bank of Maharashtra
A GOVT. OF INDIA UNDERTAKING

(Govt. of India Undertaking) Navi Mumbai Zonal Office, CIDCO Old Admin Building, P-17 Sector-1 Vashi, Navi Mumbai-400703 Landline no. 022-20878354

WANTED PREMISES ON LEASE BASIS FOR BANK OF MAHARASHTRA
Bank of Maharashtra requires suitable premises compulsorily on GROUND FLOOR with appropriate frontage and sufficient parking space on lease basis for opening of new branch as below:

No	Branch Name	Dist	Status	Area (sq. ft)	Classification
1	KHARGHAR SEC 23	Raigad	New Branch	900 to 1600	Urban
2	KHARGHAR SEC 35	Raigad	New Branch	900 to 1600	Urban

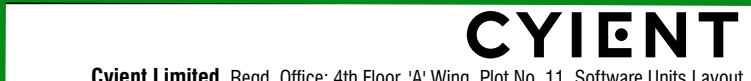
The premises should be in an approved building confirming to the conditions stipulated by the Govt. Authorities for commercial use. The owner will obtain NOC, if required from the concerned authorities/ies for commercial use. Roof RCC, 3 phase connection (at least 20 KVA capacity), VSAT/ Solar panel installation space. Interested owners having clear title to the premises may submit their sealed offers in the prescribed format in **two bids system** i.e. 1. **Technical Bid** 2. **Commercial Bid** in two separate sealed envelopes and the format of bid can be downloaded from our website www.bankofmaharashtra.bank.in.

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Offers to be submitted to: General Administration Department, Bank of Maharashtra, Navi Mumbai Zonal Office, CIDCO Old Admin Building, P-17, Sector-1 Vashi, Navi Mumbai-400703.

Date-24.01.2026 Bank of Maharashtra Navi Mumbai Zone



CYIENT

Cyient Limited, Regd. Office: 4th Floor, 'A' Wing, Plot No. 11, Software Units Layout, Infocity, Madhapur, Hyderabad – 500 081, India
Ph: 040 - 67641322, Email: company.secretary@cyient.com, Website: www.cyient.com
CIN: L72200TG1991PLC013134

(₹ in Millions)

Statement of Unaudited Consolidated and Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2025


Sl. No.	Particulars	Consolidated Results			Standalone Results		
		Quarter Ended	Nine Months Ended	Quarter Ended	Quarter Ended	Nine Months Ended	Quarter Ended
		31-Dec-25	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-25	31-Dec-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Revenue from contracts with customers	18,485	53,413	19,264	6,009	17,451	6,125
2	Net Profit for the period (before Tax and/or Exceptional items)	1,816	5,711	1,736	1,665	4,978	938
3	Net Profit for the period before tax (after Exceptional items)	1,393	5,495	1,736	(1,139)	2,381	938
4	Net Profit for the period after tax (after Exceptional items)	972	3,975	1,277	(1,457)	1,164	713
Attributable to:	Shareholders of the Company	918	3,731	1,223	(1,457)	1,164	713
	Non-controlling interests	54	244	54	-	-	-
5	Total Comprehensive Income for the period	1,493	5,622	739	(1,436)	993	753
Attributable to:	Shareholders of the Company	1,431	5,365	676	(1,436)	993	753
	Non-controlling interests	62	257	63	-	-	-
6	Earnings Per Share [Face Value of ₹ 5 per share]						
(a) Basic (in ₹)		8.32	33.82	11.11	(13.20)	10.55	6.48
	(b) Diluted (in ₹)	8.26	33.60	11.02	(13.20)	10.48	6.42

* EPS for the interim periods are not annualised.

NOTES :

1. The unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on January 21, 2026 & January 22, 2026 respectively. The Statutory Auditors have expressed an unmodified opinion on the unaudited consolidated and standalone financial results.

2. The above financial results are an extract of the detailed format of quarterly financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the quarterly financial results is available on the Stock Exchange websites: www.bseindia.com and www.nseindia.com, and also on the Company's website: www.cyient.com. The same can also be accessed by scanning the QR code provided below.



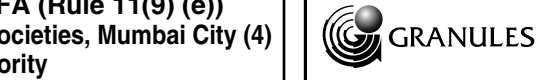
Place : Hyderabad

Date : January 22, 2026

For CYIENT LIMITED

Sd/-

KRISHNA BODANAPU
Executive Vice Chairman and Managing Director



Granules India Limited
Regd. Off: 15th Floor, Granules Tower, Botanical Garden Road, Kondapur, Hyderabad 500 084 (TG) Phone: +91-40-69043500 Fax: +91-40-23115145
CIN: L24110TG1991PLC012471 E-mail: investorrelations@granulesindia.com
URL: www.granulesindia.com

Extract of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2025
(Rs in Millions)

Particulars	Quarter Ended	Half Year Ended	Corresponding Quarter Ended
	31.12.2025 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited
Total income from operations	13,879.40	38,950.34	11,376.95
Net Profit before tax (before Exceptional items and / or Extraordinary items)	2,022.34	5,485.35	1,527.91
Net Profit before tax (after Exceptional items and / or Extraordinary items)	2,022.34	5,226.24	1,527.91
Net Profit after tax (after Exceptional items and / or Extraordinary items)	1,502.11	3,934.53	1,176.03
Total Comprehensive Income	1,687.84	4,705.20	1,279.62
Equity share capital (face value of Re. 1/- each)	242.67	242.67	242.37
Earnings Per Share (face value of Re. 1/- each) (in Rs.)			
- Basic	6.19	16.22	4.85
- Diluted	6.19	16.22	4.85

Note


1. The above is an extract of the detailed format of Quarter and Nine months ended Unaudited Consolidated Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Financial Results are available on the Company's website www.granulesindia.com and also available on the Stock Exchange websites i.e., NSE: www.nseindia.com & BSE: www.bseindia.com. This can be accessed by scanning the QR code provided below.

2. The above unaudited Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on January 23, 2026.

3. The un-audited Consolidated financial results of the Group have been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder ("Ind AS") and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4. **Key numbers of Standalone Financial Results**
(Rs in Millions)

Particulars	Quarter Ended	Nine Months Ended	Corresponding Quarter Ended
	31.12.2025 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited
Total income from Operations	8,953.18	25,971.39	8,421.96
Net Profit before tax	1,503.77	4,037.30	1,186.01
Net Profit after tax	1,115.82	3,016.80	901.11




Place : Hyderabad

Date : January 23, 2026

For and on behalf of the Board

Dr. Krishna Prasad Chigurupati
Chairman & Managing Director
DIN: 00020180



Mphasis Limited
The Next Applied

Registered Office : Bagmane World Technology Center, Marathalli Outer Ring Road, Doddanakhundi Village, Mahadevapura, Bengaluru - 560 048.
Telephone: 91 80 6750 1000, Fax: 91 80 6695 9943,
Website: www.mphasis.com, E-mail: Investor.relations@mphasis.com

CIN: L30007KA1992PLC025294

Amounts in ₹ million except share and per share data, unless otherwise stated

Extract of Statement of Consolidated Audited Financial Results for the quarter and nine months ended 31 December 2025

Particulars		Quarter ended	Nine months ended	Quarter ended
		31 December 2025	31 December 2025	31 December 2024
1	Revenue from operations	40,025.79	116,369.79	35,613.38
2	Profit before exceptional items and tax	6,285.72	18,634.25	5,691.51
3	Profit before tax	5,930.95	18,279.48	5,691.51
4	Profit after tax	4,421.85	13,529.62	4,278.07
5	Total comprehensive income (comprising net profit after tax and other comprehensive income after tax)	4,830.48	15,243.34	3,714.10
6	Equity share capital	1,905.65	1,905.65	1,896.65
7	Other equity	99,759.96	99,759.96	88,841.90
8	Earnings per equity share (par value ₹ 10 per share)			
Basic (₹)		23.22	71.09	22.58
	Diluted (₹)	23.13	70.80	22.41

Notes:

1. The financial results have been prepared on the basis of the audited condensed consolidated interim financial statements for the quarter and nine months ended 31 December 2025, which are prepared in accordance with the Indian Accounting standards (Ind AS) 34, Interim Financial Reporting specified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 22 January 2026. The statutory auditors have expressed an unmodified audit opinion on these results.

2. Audited Financial Results of Mphasis Limited (Standalone information).

Particulars	Quarter ended	Nine months ended	Quarter ended
	31 December 2025	31 December 2025	31 December 2024
Revenue from operations	24,088.29	70,129.88	23,498.56
Profit before exceptional items and tax	4,883.52	14,118.94	5,140.32
Profit before tax	4,539.50	13,774.92	5,140.32
Profit after tax	3,391.56	10,304.31	3,764.27

3. The Board of Directors at their meeting held on 24 April 2025 had proposed a final dividend of ₹ 57 per equity share for the year ended 31 March 2025 which was approved by the shareholders at the Annual General Meeting held on 24 July 2025 and has been paid during the previous quarter.

4. On 10 October 2024, the Company through its wholly owned subsidiary, Mphasis Corporation obtained control over cyber security business of EDZ systems ("EDZ"), focused on servicing a strategic customer of the company. As part of this transaction, certain identified employees /subcontractors of EDZ were taken over and a revenue contract with an identified customer was novated to Mphasis Corporation. The Group will benefit from EDZ's capabilities in cybersecurity services business. The acquisition was executed for a consideration of ₹ 1,424.56 million (USD 17.00 million) is payable over a period of 16 months. The present value of which amounts to ₹ 1,396.03 million (USD 16.66 million). This is inclusive of a contingent consideration of ₹ 558.05 million (USD 6.66 million), payable subject to achieving certain defined milestones. The identified intangible assets are tax-deductible.

5. On 12 February 2025, the Company through its wholly owned subsidiary, Mphasis Corporation obtained control over software testing business of tsQs Inc ("tsQs") focused on servicing a strategic customer of the Company. As part of this transaction, certain identified employees of tsQs were taken over and a revenue contract with an identified customer was novated to Mphasis Corporation. The acquisition was executed for a consideration of ₹ 2,307.83 million (USD 27.00 million) is payable over a period of 12 months. The present value of which amounts to ₹ 2,266.78 million (USD 26.52 million). This is inclusive of a contingent consideration of ₹ 1,241.08 million (USD 14.52 million), payable subject to achieving certain defined milestones. The identified intangible assets are tax-deductible.

6. On 03 July 2025, the Company through its wholly owned subsidiary, Mphasis Corporation acquired a 26 % equity stake on fully diluted basis in Aokah Inc. ("Aokah") for a consideration of ₹ 355.17 million (USD 4 million). The Group has determined that it has significant influence over Aokah on account of its ownership and the right to appoint two directors on the Board. Aokah is expected to support the Group in generating customer opportunities with prospective global capability center customers. The Group's share of profit/ (loss) and other comprehensive income / (loss) from the associate for the period from 03 July 2025 to 31 December 2025 is ₹ (34.80) million and nil respectively.

7. On 01 September 2025, the Company through its wholly owned subsidiary, Mphasis Corporation obtained control over the digital transformation management business of Locate Software Inc ("Locate"), focused on servicing a strategic customer of the Group. As part of this transaction, certain identified employees /subcontractors of Locate were taken over and a revenue contract with an identified customer was novated to Mphasis Corporation. The Group will benefit from Locate's capabilities in digital transformation management services business. The acquisition was executed for a consideration of ₹ 754.74 million (USD 8.50 million) which is payable over a period of 15 months. The present value of which amounts to ₹ 736.61 million (USD 8.30 million). This is inclusive of a contingent consideration of ₹ 559.03 million (USD 6.30 million), payable subject to achieving certain defined milestones. The identified intangible assets are tax-deductible.

8. On 21 November 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 (collectively referred to as "the New Labour Codes"). The Ministry of Labour & Employment published draft Central Rules and FAQs to clarify certain aspects and enable assessment of the financial impact due to changes in regulations. Amongst other things, the New Labour Codes prescribes a uniform definition of wages based on which certain employee benefits such as gratuity, leave encashment, contributions to provident fund and statutory bonus are required to be computed. The Group has assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and the non-recurring nature of the impact of the New Labour Codes, the Group has presented the one-time impact of the New Labour Codes as an exceptional item in the consolidated financial results for the quarter and nine months period ended 31 December 2025. The Group continues to monitor the developments pertaining to the New Labour Codes and will evaluate the impact, if any, on the measurement of liabilities pertaining to employee benefits.

9. On 16 January 2026, the Company, through its wholly owned subsidiary, Mphasis Consulting Limited entered into a share purchase agreement with Ardonagh Services Limited ("Ardonagh"), to purchase the

