



ENSER COMMUNICATIONS LTD.

(formerly known as Enser Communications Pvt. Ltd.)
CIN: L64200MH2008PLC182752

Date: January 17, 2026

To,

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C/1, G Block,
Bandra - Kurla Complex,
Bandra (East) Mumbai -400051

SYMBOL: ENSER
ISIN No.: INEOR9I01021

Dear Sir/Madam,

Ref: Clarification sought on Un-audited Financial Results (Standalone and Consolidated) for the half year ended on September 30, 2025 submitted to the Exchange dated November 14, 2025.

Sub: NSE Email dated 14th January, 2026

We refer to NSE's email dated 14th January, 2026 with respect to seek clarification on financial results submitted for the half year ended on September 30, 2025 by the Company on November 14, 2025.

- (i) **NSE Query:** Financial results submitted is not as per format prescribed by SEBI a) Comparative figure for Standalone segment and Consolidated is missing b) Disclosure for utilization of issue proceeds is not submitted.

Company Response:

a) Segment Reporting

In terms of Standalone Financial Statements:

In accordance with the guiding principles prescribed under Accounting Standard (AS) 17 "Segment Reporting" issued by the Institute of Chartered Accountants of India, the Company, prior to ending March, 2025, was engaged in the business of providing IT/ITES Services and similar class of Service.

The entire operations are governed by the same set of risk and returns. Hence, the same has been considered as representing a single Business Segment.

Further the Company's all sale and services are located only in India. Hence, the same has been considered as representing a single Geographical Segment.

Accordingly, we respectfully submit that segment reporting and disclosure of comparative segment information are not applicable and, therefore, are not required to be disclosed for any reporting period for the Financial Year 2024-25 or earlier periods.

In terms of Consolidation Financial Statements:

Consolidation in accordance with Accounting Standard (AS) 21 - Consolidated Financial Statements was applied for the first time from the reporting period ended March 31, 2025, as the Company did not have any subsidiary in earlier periods. The subsidiary company(ies) are engaged in the sale of IT equipment and other related products.



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Accordingly, the preparation of consolidated financial statements, including consolidated segment reporting, is applicable only from the reporting period ended March 31, 2025 and was not required to be applied for earlier periods.

In view of the above, we respectfully submit that disclosure of comparative segment information is not applicable for the period ended September 30, 2024 or for any earlier periods.

b) Disclosure for utilization of issue proceeds

We wish to place on record that the disclosure of utilization of issue proceeds in the financial results as at September 30, 2025 was not required to be filed, as the entire IPO proceeds had already been fully utilized for the objects stated in the Prospectus on or before March 31, 2025. Accordingly, the utilization process was completed by that date, and the said disclosure is not applicable for the period ended September 30, 2025.

The utilization statement, along with the Chartered Accountant's Certificate dated May 27, 2025, has already been duly filed along with Financial Results for the half and year ended March 31, 2025.

- (ii) NSE Query:** Financial results submitted is not as per format prescribed under Schedule III of the Companies Act, 2013 or as per Indian Accounting Standard Comparative figures of Sept 2024 not disclosed in Cash Flow Statement.

Company Response: We respectfully submit that, being an SME-listed company, the Company is exempt from compliance with Indian Accounting Standards (Ind AS) and, accordingly, prepares its financial results in accordance with the applicable Accounting Standards (Accounting GAAP) and the relevant provisions of the Companies Act, 2013.

Further, disclosure of comparative figures is required only for the immediately preceding financial year. Accordingly, the comparative figures for the periods ended September 30, 2025 and March 31, 2025 have been duly disclosed in the Cash Flow Statement.

In view of the above, comparative figures for the period ended September 30, 2024 are not required to be disclosed, and the financial results submitted are in compliance with the applicable statutory and regulatory requirements.

The above information is also available on the website of the Company at www.enser.co.in.

We request to take the above information on your records.

Thanking you,

Yours faithfully,

For Enser Communications Limited

**Muskan (M. No.: A62983)
Company Secretary and Compliance Officer**