

May 15, 2026

To,

BSE Limited

Corporate Relationship Department,

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai - 400 001

Scrip Code: 540735

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor, Plot No C/1,

G Block, Bandra-Kurla Complex,

Bandra (East), Mumbai - 400 051

Symbol: IRIS

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on Friday, May 15, 2026.

Dear Sir/Madam,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), we hereby inform you of the outcome of the meeting of the Board of Directors of the Company held today, i.e., Friday, May 15, 2026. The Board, *inter alia*, considered and approved the following:

1. Audited Financial Results for the Quarter and Year Ended March 31, 2026:

The Board approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026, along with the Auditor's Report thereon, in compliance with Regulation 33 of the SEBI LODR. These results are attached as **Annexure I**. The declaration confirming the unmodified opinion of the Statutory Auditors on these results, as required under Regulation 33(3)(d) of the SEBI LODR, is attached as **Annexure II**.

2. Re-appointment of Internal Auditors:

The Board approved the re-appointment of M/s. M. P. Chitale & Co., Chartered Accountants (Firm Registration Number 101851W), as the Internal Auditors of the Company for the financial year 2026-27. The details pertaining to this appointment, as required under Regulation 30 of the SEBI LODR, are provided in **Annexure III**.

3. Annual Secretarial Compliance Report:

The Board of Directors took on record and approved the Annual Secretarial Compliance Report (ASCR) for the financial year ended March 31, 2026, as required under Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The ASCR is attached as **Annexure IV**.

4. Re-appointment of Whole Time Director(s):

The Board approved the re-appointment and remuneration of Mr. Balachandran Krishnan and Ms. Deepta Rangarajan as a Whole Time Director of the Company for a period of five years w.e.f., May 01, 2027, subject to the approval of shareholders. The details pertaining to their re-appointment, as required under Regulation 30 of the SEBI LODR, are provided in **Annexure V**.

IRIS RegTech Solutions Limited

(Formerly known as IRIS Business Services Limited)

Tower 2 3rd floor International Infotech Park Vashi Navi Mumbai 400703 Maharashtra India

Tel: 022 6723 1000 | Email: contact@irisbusiness.com | www.irisregtech.com

CIN: L72900MH2000PLC128943 | GSTIN: 27AAACI9260R1ZV

5. Incorporation of a Wholly Owned Subsidiary in United Arab Emirates (UAE):

The Board approved a proposal to establish a Wholly Owned Subsidiary in the United Arab Emirates (UAE). This strategic move is intended to expand the Company's footprint in the Middle East and strengthen its global operations through a dedicated regional entity. Detailed disclosures as required under Regulation 30 are provided in **Annexure VI**.

6. Closure of Foreign Subsidiary:

As part of a business rationalization exercise, the Board has approved the closure of Atanou S.R.L., a foreign wholly owned subsidiary of the Company, with the objective of streamlining the group structure and reducing the associated costs. Relevant details regarding this closure are enclosed in **Annexure VII**.

7. Shifting of Books of Account:

The Board approved the maintenance of the Company's Books of Account and statutory records at the Company's operational premises at Turbhe, Navi Mumbai, in terms of Section 128 of the Companies Act, 2013. This is consequent to the proposed relocation of the Company's operations from its existing premises at Vashi to Turbhe and is intended to ensure continuity in operations and accessibility of records. The necessary filings with the Registrar of Companies will be made within the prescribed timelines.

8. Shifting of Registered Office:

The Board further approved, subject to receipt of necessary regulatory approvals, the shifting of the Registered Office of the Company from Vashi to Turbhe, Navi Mumbai. The proposed shift is within the local limits of the same city and within the jurisdiction of the Registrar of Companies, Mumbai. The change will be effected upon receipt of the required approvals, and the authorised officials of the Company shall undertake necessary filings and compliances in this regard.

The information required pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is provided below. The aforementioned information will also be available on the websites of the Stock Exchanges, www.bseindia.com and www.nseindia.com, and on the Company's website: www.irisregtech.com.

The meeting of the Board of Directors commenced at 15:30 and concluded at 18:00.

You are requested to take the same on record. Thanking You,

Yours faithfully,

For IRIS RegTech Solutions Limited

Santoshkumar Sharma

Company Secretary & Compliance Officer

ICSI Membership No. ACS-35139

Independent Auditor's report on annual consolidated financial results of IRIS RegTech Solutions Limited (formerly known as IRIS Business Services Limited) under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
IRIS RegTech Solutions Limited

Opinion

1. We have audited the accompanying consolidated financial results of IRIS RegTech Solutions Limited ('the Holding Company' or 'the Parent') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the year ended 31 March 2026, being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. 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 other auditors on separate audited financial statements of the subsidiaries, the aforesaid consolidated financial results:
 - 2.1. include the annual financial results of the following entities:

Sr. No.	Name of the Entity	Relationship
1	IRIS RegTech Solutions Limited	Parent
2	IRIS Logix Solutions Private Limited	Subsidiary (Upto 31 July 2025)
3	IRIS Business Services (Asia) Pte. Ltd	Subsidiary
4	IRIS Business Services, LLC	Wholly owned Subsidiary
4	Atanou S.R.L	Wholly owned Subsidiary
6	IRIS RegTech Sdn . Bhd.	Wholly owned Subsidiary
7	IRIS Data Solutions Private Limited	Wholly owned Subsidiary

- 2.2. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- 2.3. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS'), and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2026.

Basis for opinion

3. We conducted our audit in accordance with the Standard on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group 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 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 obtained by us and other auditors in terms of their reports referred to in the 'Other Matter' paragraph below, is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

4. Attention is drawn to Note No. (e) to the consolidated financial results, which describes the strategic divestment by the Parent of its Tax technology GST Application Service Provider business, the sale of 100% equity interest in IRIS Logix Solutions Private Limited, a wholly owned Subsidiary engaged in e-Way Bill generation services, and the divestment by the Parent of its e-invoicing business in Malaysia. The aforesaid transactions and its consequential impact of the consolidated financial results have been disclosed as 'Discontinued Operations', and the gain arising on the aforesaid divestment has been disclosed as an 'Exceptional Item' in the consolidated financial results.

Our opinion on the consolidated financial results is not modified in respect of the above matter.

Management's responsibilities for the Consolidated Financial Results

5. These consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 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 result that give a true and fair view and are free from material misstatement, whether due to fraud or error, which has been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.
6. In preparing the consolidated financial results, the respective Board of Directors of the Companies included in the Group 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.
7. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

8. Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 results.
9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

- 9.1. Identify and assess the risks of material misstatement of the consolidated financial results, 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.
 - 9.2. 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 consolidated financial statements in place and the operating effectiveness of such controls.
 - 9.3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - 9.4. Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group 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 consolidated financial results 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 to cease to continue as a going concern.
 - 9.5. Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - 9.6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, 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.
10. We communicate with those charged with governance of the Parent 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.
11. 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.
12. We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

13. The consolidated financial results include the financial information of two subsidiaries incorporated outside India, whose financial statements reflect total assets of Rs. 850.72 Lakhs (before consolidation adjustments) as



kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

at 31 March 2026, total revenue of Rs. 629.83 Lakhs (before consolidation adjustments), total net profit of Rs. 194.05 Lakhs and total comprehensive income of Rs. 237.98 Lakhs (before consolidation adjustments) for the year ended 31 March 2026 respectively, and net cash inflows of Rs. 98.69 Lakhs for the year ended 31 March 2026 as considered in the consolidated financial results. The financial statements of these subsidiaries have been prepared in accordance with accounting principles generally accepted in their respective host countries and have been audited by other independent auditors in accordance with the auditing standards generally accepted in those countries. The management of the Parent has converted such financial statements from accounting principles generally accepted in the respective host countries to accounting principles generally accepted in India. We have audited the aforesaid conversion adjustments made by the management of the Parent. Our opinion, in so far as it relates to the amounts and disclosures of these foreign subsidiaries, is based on the reports of the other auditors and the conversion adjustments prepared by the management of the Parent and audited by us.

14. The consolidated financial results include financial information of one subsidiary, whose financial information reflect of total asset of Rs. 1 Lakh (before consolidation adjustments) as at 31 March 2026, net cash inflows of Rs. 1 Lakh (before consolidation adjustments) for the year ended 31 March 2026 as considered in the consolidated financial results. This unaudited financial information has been furnished to us by the Board of Directors and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of the aforesaid subsidiary, is based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, the aforesaid financial information is not material to the Group.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

15. The consolidated financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion on the consolidated financial results is not modified in respect of this matter.

For **KKC & Associates LLP**

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Firm Registration Number: 105146W/W100621

Soorej Kombaht

Soorej Kombaht

Partner

ICAI Membership No: 164366

UDIN: 26164366LXDZSU3517



Place: Navi Mumbai

Date: 15 May 2026

IRIS REGTECH SOLUTIONS LIMITED
(Formerly known as IRIS Business Services Limited)

Corporate Identity Number: L72900MH2000PLC128943

Registered Office: T-231 Tower 2 3rd Floor, International InfoTech Park, Vashi, Navi Mumbai-400703, Maharashtra, India.

Website: www.irisregtech.com | Tel: +91 22 67301000 | Email: cs@irisbusiness.com

Statement of Audited Consolidated Financial Results for the quarter and Year ended March 31, 2026

(₹ in lakhs, except per share data and per equity data)

Particulars		Quarter ended			Year ended	
		March 31, 2026 (Audited) Refer Note (j)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited) Refer Note (j)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
Continuing Operations						
Income						
Revenue from operations	1	3,915.45	3,558.83	2,973.97	12,849.85	10,967.60
Other income	2	244.55	328.20	82.41	970.92	251.63
Total Income (1+2)	3	4,160.00	3,887.03	3,056.38	13,820.77	11,219.23
Expenses						
Employee benefits expense		1,869.25	1,791.90	1,459.79	6,787.60	5,308.47
Finance costs		11.03	21.13	20.33	56.10	78.27
Depreciation and amortization expense		54.00	53.73	44.72	208.05	153.43
Other expenses		1,510.08	1,306.87	964.11	5,051.64	3,762.49
Total Expenses	4	3,444.36	3,173.63	2,488.95	12,103.39	9,302.66
Profit / (Loss) Before Exceptional Items and Tax (3-4)	5	715.64	713.40	567.43	1,717.38	1,916.57
Tax expense						
Current tax		51.38	182.04	179.67	301.09	551.11
Deferred tax		-	-	50.00	-	-
Total Tax Expense	6	51.38	182.04	229.67	301.09	551.11
Profit / (Loss) for the period / year of Continued Operations (5-6)	7	664.26	531.36	337.76	1,416.29	1,365.46
Profit / (Loss) from Discontinued Operations						
Exceptional Items (Refer Note "e")		-	-	(70.31)	(63.01)	(61.50)
Tax Expense of Discontinued Operations		(249.34)	-	20.72	(2,298.19)	21.22
Profit / (Loss) for the period / year of Discontinued Operations	8	(249.34)	-	(49.59)	11,237.47	(40.28)
Net Profit / (loss) for the period / year (7+8)	9	414.92	531.36	288.17	12,653.76	1,325.18
Other comprehensive income						
(i) Items that will not be reclassified to statement of profit and loss (net of taxes)		27.32	(12.50)	(12.61)	(17.49)	(1.91)
(i) Items that will be reclassified subsequently to statement of profit and loss (net of taxes)						
(a) Fair Value Changes on Derivatives Designated as cash flow hedge		(5.16)	(15.11)	(6.90)	(81.24)	(6.56)
(b) Exchange differences on translation of financial results of foreign operations		(4.95)	20.38	1.24	38.74	4.46
Total Other Comprehensive Income / (loss) for the period / year	10	17.21	(7.23)	(18.27)	(59.99)	(4.01)
Total Comprehensive Income for the period / year (9+10)	11	432.13	524.13	269.90	12,593.77	1,321.17
Net Profit / (Loss) for the period / year attributable to:						
Equity holders of the parent		414.86	531.30	282.02	12,648.94	1,302.64
Non-controlling interests		0.06	0.06	6.15	4.82	22.54
Other Comprehensive Income (loss) for the period / year attributable to:						
Equity holders of the parent		17.20	(7.31)	(18.31)	(60.21)	(4.06)
Non-controlling interests		0.01	0.08	0.04	0.22	0.05
Total Comprehensive Income (loss) for the period / year attributable to:						
Equity holders of the parent		432.07	523.99	263.71	12,588.72	1,298.59
Non-controlling interests		0.06	0.14	6.19	5.05	22.58
Profit from Continued business						
Equity holders of the parent		664.20	531.30	337.73	1,416.08	1,365.28
Non-controlling interests		0.06	0.06	0.03	0.21	0.18
Profit from Discontinued business						
Equity holders of the parent		(249.34)	-	(49.59)	11,237.47	(40.28)
Non-controlling interests		(249.34)	-	(55.71)	11,232.86	(62.64)
Equity holders of the parent		-	-	6.12	4.61	22.36
Paid up Equity Share Capital (Face value: 10 per share)		2,056.82	2,056.82	2,053.81	2,056.82	2,053.81
Other Equity					18,014.65	5,515.11
Earnings Per Share (Of ₹ 10/- Each) (^ - Not annualised)						
For Continuing Operations						
(a) Basic (₹)		3.23 [^]	2.58 [^]	1.66 [^]	6.89	6.86
(b) Diluted (₹)		3.20 [^]	2.56 [^]	1.65 [^]	6.82	6.74
For Discontinued Operations						
(a) Basic (₹)		(1.21) [^]	-	(0.27) [^]	54.65	(0.31)
(b) Diluted (₹)		(1.20) [^]	-	(0.27) [^]	54.13	(0.31)
For Continuing and Discontinued Operations						
(a) Basic (₹)		2.02 [^]	2.58 [^]	1.39 [^]	61.54	6.55
(b) Diluted (₹)		2.00 [^]	2.56 [^]	1.38 [^]	60.95	6.43

Refer Accompanying note to the Financial Results



IRIS REGTECH SOLUTIONS LIMITED
(Formerly known as IRIS Business Services Limited)

Corporate Identity Number: L72900MH2000PLC128943

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Website: www.irisregtech.com | Tel: +91 22 67301000 | Email: cs@irisbusiness.com

Audited Consolidated Statement of Assets and Liabilities as at March 31, 2026

(₹ in lakhs, except per share data and per equity data)

Particulars	March 31, 2026 (Audited)	March 31, 2025 (Audited)
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	119.60	113.84
(b) Right-of-use Assets	866.07	908.44
(c) Other intangible assets	946.26	675.51
(d) Intangible Assets under Development	485.79	384.90
(e) Financial assets		
(i) Other Financial Assets	6,487.91	90.92
(f) Deferred tax assets (net)	115.00	125.37
(2) Current assets		
(a) Financial assets		
(i) Investments	5,991.02	2,110.86
(ii) Trade receivables	2,748.64	2,955.54
(iii) Cash and cash equivalents	1,331.59	3,047.07
(iv) Bank Balances other than Cash and Cash Equivalents above	3,203.25	422.60
(v) Loans	3.67	3.58
(vi) Other financial assets	2,316.60	712.30
(b) Current tax assets (net)	-	-
(c) Other current assets	655.88	986.22
TOTAL ASSETS	25,271.28	12,537.15
EQUITY		
(a) Equity share capital	2,056.82	2,053.81
(b) Other equity	18,014.65	5,515.11
(c) Non-Controlling Interest	1.82	41.20
TOTAL EQUITY	20,073.29	7,610.12
LIABILITIES		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	42.12	65.63
(b) Provisions	544.03	653.31
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	99.71	344.65
(ii) Lease liabilities	23.51	20.20
(iii) Trade payables		
a. Dues of micro enterprises and small enterprises	84.06	25.27
b. Dues of creditors other than micro enterprises and small enterprises	219.99	278.21
(iv) Other Financial Liabilities	2,305.01	1,517.78
(b) Provisions	259.77	303.04
(c) Current tax liabilities (net)	59.91	148.45
(d) Other Liabilities	1,559.88	1,570.49
TOTAL EQUITY AND LIABILITIES	25,271.28	12,537.15



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Audited Consolidated Statement of cash flows for the year ended March 31, 2026

(₹ in lakhs, except per share data and per equity data)

Particulars	Year ended	
	March 31, 2026 (Audited)	March 31, 2025 (Audited)
A. Cash Flows from Operating Activities		
Profit/(loss) for the year from Continuing Operations	1,416.29	1,365.46
Profit/(loss) for the year from Discontinuing Operations	11,237.47	(40.28)
Adjustments for:		
Depreciation and amortisation expense	238.43	219.95
Income Tax Expense	2,657.33	529.89
Share based payment accrual	273.77	137.08
Bad debts written off	6.36	24.20
Allowances for doubtful trade receivables	-	97.53
Sundry Balance Written-Off	-	0.09
Financial assets derecognised	47.34	(4.22)
Finance costs	55.45	78.93
Interest income	(448.65)	(87.23)
Unrealised gain on Short term Investments	(141.36)	(53.35)
Realised gain on Short term Investments	(131.35)	(12.64)
Effect of change in foreign currency translation reserve	38.21	4.46
Gain or losses from sale of "GST ASP" Business	(14,395.67)	-
Operating profit before working capital changes	853.62	2,259.87
Changes in operating assets and liabilities		
(Increase) / decrease in trade receivables	(58.27)	(845.85)
(Increase) / decrease in loans	(0.09)	1.11
Increase / (decrease) in trade payables	(5.29)	34.84
(Increase) / decrease in other financial assets	(1,400.38)	(92.61)
(Increase) / decrease in other assets	148.48	369.11
Increase / (decrease) in provisions	(45.71)	73.21
Increase / (decrease) in other financial liabilities	604.99	772.92
Increase / (decrease) in other liabilities	334.83	511.99
Sale of Taxtech "GST ASP" Business		
Proceeds from sale of "GST ASP" Business	12,874.00	-
Transaction cost on slump sale	(288.56)	-
Acquisition of minority stake in subsidiary	(490.56)	-
Proceeds from sale of investment in subsidiary	660.65	-
Cash inflow / (outflow) from operating activity	13,187.71	3,084.59
Taxes paid (net)	(2,681.03)	(340.49)
Net cash inflow / (outflow) from operating activities - Total (A)	10,506.68	2,744.10
B. Cash flows from investing activities		
Acquisition of property, plant and equipment, intangibles and intangibles under development	(843.35)	(714.97)
Investment in Fixed Deposit	(7,619.68)	(12.22)
Investment in short term mutual fund	(8,064.74)	(2,644.87)
Redemption in short term mutual fund	4,325.81	587.36
Realised gain on Short term Investments	131.35	12.64
Interest received	138.77	79.25
Net cash inflow / (outflow) from investing activities - Total (B)	(11,931.84)	(2,692.81)
C. Cash flows from financing activities		
Proceeds from issuance of equity share capital	-	117.70
Securities premium received on issue of shares	-	1,924.17
Repayment of Lease Liabilities	(27.12)	(25.84)
(Repayment) / proceeds from short term borrowings (net)	(279.69)	(198.86)
Proceeds from issue of shares on exercise of employee stock options	30.27	41.87
Interest paid on bank loans and others	(13.78)	(70.34)
Net cash inflow / (outflow) from financing activities - Total (C)	(290.32)	1,788.70
D. Net increase / (decrease) in cash and cash equivalents (A)+(B)+(C)	(1,715.48)	1,839.99
E. Cash and cash equivalents at the beginning of the year	3,047.07	1,207.08
F. Cash and cash equivalents at the end of the period - (D) + (E)	1,331.59	3,047.07

Note:

a) The above Statement of Cash Flows has been prepared under the indirect method set out in Ind AS 7 - Statement of Cash Flows as specified in the Companies (Indian Accounting Standard), 2015.

Disclosure of Cash Flows from Discontinued Operations

Net cash inflows from operating activities	9,695.00	72.00
Net cash inflows from investing activities	(5.26)	(254.00)
Net cash outflows from financing activities	-	-



IRIS REGTECH SOLUTIONS LIMITED
(Formerly known as IRIS Business Services Limited)

Corporate Identity Number: L72900MH2000PLC128943

Registered Office: T-231 Tower 2 3rd Floor, International InfoTech Park, Vashi, Navi Mumbai-400703, Maharashtra, India.

Website: www.irisregtech.com | Tel: +91 22 67301000 | Email: cs@irisbusiness.com

Audited Consolidated segment wise results for the quarter and year ended March 31, 2026

(₹ in lakhs, except per share data and per equity data)

Particulars	Quarter ended			Year ended	
	March 31, 2026 (Audited) Refer Note (j)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited) Refer Note (j)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
1. Segment Revenue					
(a) SupTech	2,179.03	2,109.74	1,668.43	7,573.28	6,150.25
(b) RegTech	1,558.40	1,305.65	1,148.43	4,689.10	4,278.03
(c) DataTech	54.98	44.33	61.74	187.62	193.12
(d) Others	123.04	99.11	95.37	399.85	346.20
Revenue from operations	3,915.45	3,558.83	2,973.97	12,849.85	10,967.60
2. Segment Results					
(a) SupTech	640.52	831.86	498.22	2,415.32	1,646.65
(b) RegTech	563.05	332.59	451.15	878.85	1,719.71
(c) DataTech	(73.97)	(54.74)	47.23	(178.16)	127.25
(d) Others	60.16	45.37	41.60	184.86	148.24
(e) Unallocated Income (Other income)	244.56	328.20	82.41	970.92	251.63
(f) Unallocated Expenses (Not directly attributable)	(654.53)	(696.00)	(488.90)	(2,295.08)	(1,750.44)
Total	779.78	787.28	631.71	1,976.71	2,143.04
Less: i) Finance Costs	10.43	20.43	19.71	52.37	73.85
ii) Depreciation and amortization expense	53.71	53.45	44.57	206.96	152.62
Profit / (Loss) Before Tax and Exceptional Items	715.64	713.40	567.43	1,717.38	1,916.57
Exceptional Items	-	-	-	-	-
Profit / (Loss) Before Tax from Continued Operations	715.64	713.40	567.43	1,717.38	1,916.57
Discontinued Operations					
Profit / (Loss) from discontinued operations	-	-	(70.31)	(63.01)	(61.50)
Exceptional Items	-	-	-	13,598.67	-
Profit / (Loss) from Discontinued Operations	-	-	(70.31)	13,535.66	(61.50)
Profit Before Tax	715.64	713.40	497.12	15,253.04	1,855.07

Note:

Not all Assets and liabilities used in the Company's business are identifiable to specific reportable segment, as the same are used interchangeably between segments. The management believes that it not practicable to provide segment disclosures relating to total assets and liabilities.



Notes:

- a. The consolidated financial results of IRIS RegTech Solutions Limited (formerly known as *IRIS Business Services Limited*) (the 'Company') have been prepared in accordance with recognition and measurement principles of Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other recognised accounting practices generally accepted in India.
- b. The above consolidated financial results for the quarter and year ended March 31st, 2026 were reviewed and recommended by the Audit committee of the Board and approved by the Board of Directors at its meeting held on May 15th, 2026.
- c. The consolidated financial results include financial Statements of the following entities:

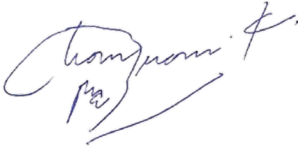
Sr.No.	Name of the Companies	Relationship
1	IRIS RegTech Solutions Limited	Parent
2	IRIS Logix Solutions Private Limited	Subsidiary (up to the date of transfer)
3	IRIS Business Services (Asia) Pte. Ltd	Subsidiary
4	IRIS Business Services LLC	Wholly Owned Subsidiary
5	Atanou S.r.l.	Wholly Owned Subsidiary
6	IRIS Regtech Sdn. Bhd.	Wholly Owned Subsidiary
7	IRIS Data Solutions Private Limited	Wholly Owned Subsidiary

- d. Based on the "management approach" as defined in Ind-AS 108 - Operating Segments, the Chief Operating Decision Maker evaluates the Group's performance on three business segments, namely: "SupTech", "RegTech", and "DataTech". These segments represent separate lines of business that generate revenues and incur expenses independently from each other. For internal reporting and decision-making purposes, the CODM evaluates segment performance based on revenues and directly attributable costs, without allocation of costs that cannot be directly attributable to the business segment. Accordingly, costs that are not directly attributable to business segment are disclosed separately as unallocated expenses. Previous period figures have been regrouped/reclassified wherever necessary to conform to the above presentation.
- e. During the year ended March 31st, 2026, the Parent divested its Tax Technology GST Application Service Provider ('GST ASP') business, along with its 100% equity stake in IRIS Logix Solutions Private Limited, to Sovos Compliance Limited, UK, and its e-invoicing business in Malaysia to Sovos Malaysia. The divestments form part of a strategic initiative to simplify operations and focus on core business lines. The transactions resulted in recognition of an exceptional gain, and the GST ASP business has been presented as discontinued operations in accordance with Ind AS 105.
- f. The Government of India has announced the implementation of four new Labour Codes, namely, the Code on Wages-2019, the Code on Social Security-2020, the Industrial Relations Code-2020, and the Occupational Safety, Health and Working Conditions Code-2020 (collectively referred to as the "New Labour Codes") with effect from 21st November 2025. While the codes are effective from specified date, the detailed rules are pending for issuance. To comply with the above, the Company has assessed its employee benefit obligations based on the revised definition of wages in line with the New Labour Codes. Pursuant to management assessment and based on valuation report provided by an independent actuary, the Company has recognised an incremental expense of ₹ 6.85 lakhs against Gratuity, as past service cost for the year ending March 31st, 2026, resulting in increase in gratuity obligation. The impact on other employee benefit obligations is not material, and the Company continues to monitor developments, therefore no impact has been taken in the financials for the year ended March 31st, 2026.
- g. The Board approved a proposal to establish a Wholly Owned Subsidiary in the United Arab Emirates (UAE). This strategic move is intended to expand the Company's footprint in the Middle East and strengthen its global operations through a dedicated regional entity.
- h. As part of a business rationalization exercise, the Board approved the closure of Atanou S.R.L., a foreign Wholly Owned Subsidiary of the Company. This decision aims to streamline the group structure and reducing associated costs.



- i. On March 5th, 2026, IRIS Data Solutions Private Limited, a wholly owned subsidiary was incorporated in India subsequent to approval from the Board of Directors of the Company. As of the quarter ended 31st March 2026, the subsidiary has not commenced operations and, therefore, has no income, expenses, assets and liabilities. The incorporation process is complete, and the subsidiary is in the preliminary stages of setting up its operational framework.
- j. Figures for the quarter ended March 31st, 2026 and March 31st, 2025 are the balancing figure between audited figures in respect of respective full financial years and published year to date figures up to the third quarter of the respective financial years which were subjected to limited review.
- k. During the year, the Board of Directors at its meeting held on February 14th, 2026, appointed Mr. Bhaswar Mukherjee as Chairman of the Board. He is an Independent Director and is not related to any Director or Key Managerial Personnel of the Company. This change does not have any impact on the financial results of the Company.
- l. Corresponding previous year / period's figures have been regrouped and reclassified wherever necessary.

**For and on behalf of Board of Directors of
IRIS RegTech Solutions Limited (Formerly known as IRIS Business Services Limited)**



K Balachandran
Whole Time Director & CEO
DIN: 00080055
Date: May 15th, 2026
Place: Navi Mumbai



kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Independent Auditor's report on annual standalone financial results of IRIS RegTech Solutions Limited (formerly known as IRIS Business Services Limited) under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
IRIS RegTech Solutions Limited

Opinion

1. We have audited the accompanying standalone financial results of IRIS RegTech Solutions Limited ('the Company') for the year ended 31 March 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:
 - 2.1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - 2.2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') and other accounting principles generally accepted in India, of the Net Profit and Other Comprehensive Income and Other Financial Information for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standard on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

4. Attention is drawn to Note No. (d) to the standalone financial results, which describes the strategic divestment by the Company of its Tax technology GST Application Service Provider business, the sale of 100% equity interest in IRIS Logix Solutions Private Limited, a wholly owned subsidiary engaged in e-Way Bill generation services, and the divestment of its e-invoicing business in Malaysia. The aforesaid transactions and its consequential impact of the standalone financial results have been disclosed as 'Discontinued Operations', and the gain arising on sale of IRIS Logix Solutions Private Limited has been disclosed as an 'Exceptional Item' in the standalone financial results.

Our opinion on the standalone financial results is not modified in respect of the above matter.



Management's responsibilities for the Standalone Financial Results

5. These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which has been used for the purpose of preparation of the standalone financial results by the Directors of the Company, as aforesaid.
6. In preparing the standalone financial results, the Board of Directors is 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.
7. 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 Results

8. Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 results.
9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - 9.1. Identify and assess the risks of material misstatement of the standalone financial results, 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.
 - 9.2. 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 standalone financial statements in place and the operating effectiveness of such controls.
 - 9.3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



kkc & associates llp

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

- 9.4. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting 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 results 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.
- 9.5. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
10. 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.
11. 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.

Other Matter

12. The standalone financial results include the result for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion on the standalone financial results is not modified in respect of this matter.

For KKC & Associates LLP

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Firm Registration No.: 105146W/W100621

Soorej Kombaht

Soorej Kombaht

Partner

ICAI Membership No.: 164366

UDIN: 26164366EXMTT2822



Place: Navi Mumbai

Date: 15 May 2026

IRIS REGTECH SOLUTIONS LIMITED
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Statement of Audited Standalone Financial Results for the quarter and Year ended March 31, 2026

(₹ in lakhs, except per share data and per equity data)

Particulars		Quarter ended			Year ended	
		March 31, 2026 (Audited) Refer Note (i)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited) Refer Note (i)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
Continuing Operations						
Income						
Revenue from operations	1	3,790.97	3,423.25	2,829.82	12,304.88	10,440.51
Other income	2	233.95	325.16	79.36	952.30	240.44
Total Income (1+2)	3	4,024.92	3,748.41	2,909.18	13,257.18	10,680.95
Expenses						
Employee benefits expense		1,799.55	1,726.35	1,393.34	6,529.83	5,072.23
Finance costs		10.43	20.43	19.71	52.37	73.85
Depreciation and amortisation expense		53.71	53.45	44.57	206.96	152.62
Other expenses		1,461.27	1,250.38	896.95	4,796.75	3,498.71
Total Expenses	4	3,324.96	3,050.61	2,354.57	11,585.91	8,797.41
Profit / (Loss) Before Exceptional Items and Tax (3-4)	5	699.96	697.80	554.61	1,671.27	1,883.54
Exceptional items (Refer note "d")	6	-	-	-	349.48	-
Profit Before Tax (5+6)	7	699.96	697.80	554.61	2,020.75	1,883.54
Tax Expense						
Current Tax		54.01	180.00	177.99	354.81	545.70
Deferred Tax		-	-	50.00	-	-
Total Tax Expense	8	54.01	180.00	227.99	354.81	545.70
Profit/(Loss) For The Period From Continuing Operations (7-8)	9	645.95	517.80	326.62	1,665.94	1,337.84
Profit / (Loss) Before Exceptional Items and Tax From Discontinued Operations						
Profit & (Loss) on Discontinued Operations	10	-	-	(83.37)	(80.92)	(123.24)
Gain on disposal of business	11	-	-	-	12,631.19	-
Tax Expense of Discontinued Operations	12	(257.99)	-	24.99	(2,193.82)	35.70
Profit/(Loss) For The Period From Discontinued Operations (10+11+12)	13	(257.99)	-	(58.38)	10,356.45	(87.54)
Profit for the Period (9+13)	14	387.96	517.80	268.24	12,022.39	1,250.30
Other comprehensive income	15	22.16	(27.61)	(19.51)	(98.73)	(8.47)
A Items that will not be reclassified to statement of profit and loss (net of taxes)						
(a) Remeasurements of the net defined benefit (liability) / asset		27.32	(12.50)	(12.61)	(17.49)	(1.91)
B Items that will be reclassified subsequently to statement of profit and loss (net of taxes)						
(a) Fair Value Changes on Derivatives Designated as cash flow hedge		(5.16)	(15.11)	(6.90)	(81.24)	(6.56)
Total Comprehensive Income (14+15)	16	410.12	490.19	248.73	11,923.66	1,241.83
Paid Up Equity Share Capital (Face value: ₹ 10 per share)		2,056.82	2,056.82	2,053.81	2,056.82	2,053.81
Other Equity					17,979.96	5,707.94
Earnings Per Share (Of ₹ 10/- Each) (^ - Not annualised)						
For Continuing Operations						
(a) Basic (₹)		3.14^	2.52^	1.60^	8.10	6.72
(b) Diluted (₹)		3.12^	2.50^	1.57^	8.03	6.61
For Discontinued Operations						
(a) Basic (₹)		(1.25)^	-	(0.29)^	50.39	(0.44)
(b) Diluted (₹)		(1.24)^	-	(0.29)^	49.90	(0.43)
For Continuing and Discontinued Operations						
(a) Basic (₹)		1.89^	2.52^	1.32^	58.49	6.28
(b) Diluted (₹)		1.87^	2.50^	1.29^	57.93	6.17

Refer Accompanying note to the Financial Results



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Audited Standalone Statement of Assets and Liabilities as at March 31, 2026

(₹ in lakhs, except per share data and per equity data)

	Particulars	March 31, 2026 (Audited)	March 31, 2025 (Audited)
I.	ASSETS		
	(1) Non-current assets		
	(a) Property, Plant and Equipment	118.22	112.06
	(b) Right-of-use Assets	866.07	908.45
	(c) Other intangible assets	946.26	653.53
	(d) Intangible Assets under Development	485.79	384.90
	(e) Financial assets		
	(i) Investments	274.40	281.00
	(ii) Other Financial assets	6,483.35	88.98
	(f) Deferred tax assets (net)	115.00	115.00
	(2) Current assets		
	(a) Financial assets		
	(i) Investments	5,991.02	2,110.86
	(ii) Trade Receivables	2,523.74	2,869.64
	(iii) Cash and cash equivalents	334.33	2,181.95
	(iv) Bank Balances other than Cash and Cash Equivalents above	3,193.40	414.41
	(v) Loans	3.67	3.58
	(vi) Other Financial assets	2,896.84	1,191.75
	(b) Current tax assets (net)	-	-
	(c) Other assets	620.95	939.22
	TOTAL ASSETS	24,853.04	12,255.33
II.	EQUITY		
	(a) Equity share capital	2,056.82	2,053.81
	(b) Other equity	17,979.96	5,707.94
	TOTAL EQUITY	20,036.78	7,761.75
III.	LIABILITIES		
	(1) Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Lease liabilities	42.12	65.63
	(b) Provisions	544.03	653.31
	(2) Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	99.71	344.65
	(ii) Lease liabilities	23.51	20.20
	(iii) Trade payables		
	a. Dues of micro enterprises and small enterprises	84.06	25.27
	b. Dues of creditors other than micro enterprises and small enterprises	197.39	258.43
	(iv) Other financial liabilities	2,253.15	1,488.64
	(b) Provisions	259.77	303.04
	(c) Current tax liabilities (net)	25.65	125.10
	(d) Other liabilities	1,286.87	1,209.31
	TOTAL EQUITY AND LIABILITIES	24,853.04	12,255.33



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Audited Standalone Statement of Cashflow for the year ended March 31, 2026

(₹ in lakhs, except per share data and per equity data)

Particulars	Year ended	
	March 31, 2026 (Audited)	March 31, 2025 (Audited)
Cash Flows from Operating Activities		
Profit/(loss) for the year from Continuing Operations	1,665.94	1,337.84
Profit/(loss) for the year from Discontinuing Operations	10,356.45	(87.54)
Adjustments for:		
Depreciation and Amortisation expense	235.09	210.40
Income Tax Expense	2,548.63	510.00
Share based payment accrual	273.77	137.08
Bad debts written off	6.36	24.20
Allowance for doubtful trade receivables	-	98.22
Sundry Balance Written-Off	-	0.09
Gains or losses from sale of "GST ASP" Business	(13,428.19)	-
Gains on sale of Investment in IRIS Logix Solutions Private Limited	(349.48)	-
Unrealised gain on Short term Investments	(141.36)	(53.35)
Realised gain on Short term Investments	(131.35)	(12.64)
Finance costs	52.37	74.50
Interest income	(447.25)	(73.59)
Financial assets derecognised	47.34	(4.22)
Operating profit before working capital changes	688.32	2,160.99
Changes in operating assets and liabilities		
(Increase) / decrease in trade receivables	39.56	(894.31)
(Increase) / decrease in loans	0.09	1.11
Increase / (decrease) in trade payables	0.70	47.00
(Increase) / decrease in other financial assets	(1,498.02)	(170.93)
(Increase) / decrease in other assets	138.49	389.53
Increase / (decrease) in provisions	(45.71)	74.50
Increase / (decrease) in other financial liabilities	812.08	771.76
Increase / (decrease) in other liabilities	207.57	400.13
Sale of GST Business		
Proceeds from sale of "GST ASP" Business	12,650.92	-
Transaction cost on slump sale	(286.01)	-
Cash inflow / (outflow) from operating activities	12,707.99	2,779.78
Taxes paid (net)	(2,648.09)	(323.07)
Net cash inflow / (outflow) from operating activities - Total (A)	10,059.90	2,456.71
Cash flows from investing activities		
Acquisition of property, plant and equipment, intangibles and intangibles under development	(841.01)	(712.28)
Investment in subsidiaries	(490.56)	(20.00)
Sale of share of subsidiary	800.48	-
Investment in Fixed deposit	(7,619.02)	(4.02)
Investment in short term mutual fund	(8,064.74)	(2,644.87)
Redemption in short term mutual fund	4,325.81	587.36
Realised gain on Short term Investments	131.35	12.64
Interest received	137.41	65.61
Net cash inflow / (outflow) from investing activities - Total (B)	(11,620.28)	(2,715.56)
Cash flows from financing activities		
Proceeds from issuance of equity share capital	-	117.70
Securities premium received on issue of shares	-	1,924.17
Repayment of Lease Liabilities	(27.12)	(25.84)
(Repayment) / proceeds from short term borrowings (net)	(279.69)	(198.81)
Proceeds from issue of shares on exercise of employee stock options	30.27	41.87
Interest paid on bank loans and others	(10.70)	(65.91)
Net cash inflow / (outflow) from financing activities - Total (C)	(287.24)	1,793.18
Net increase / (decrease) in cash and cash equivalents (A)+(B)+(C) = (D)	(1,847.62)	1,534.33
Cash and cash equivalents at the beginning of the year - (E)	2,181.95	647.62
Cash and cash equivalents at the end of the period - (D) + (E)	334.33	2,181.95

Note:

a) The above Statement of Cash Flows has been prepared under the indirect method set out in Ind AS 7 - Statement of Cash Flows as specified in the Companies (Indian Accounting Standard), 2015.

Disclosure of Cash Flows from Discontinued Operations

Net cash inflows from operating activities	9,363.55	(173.64)
Net cash inflows from investing activities	(4.54)	(256.59)
Net cash outflows from financing activities	-	-



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Website: www.irisregtech.com | Tel: +91 22 67301000 | Email: cs@irisbusiness.com

Audited Standalone Segment wise results for the quarter and year ended March 31, 2026

(₹ in lakhs, except per share data and per equity data)

Particulars	Quarter ended			Year ended	
	March 31, 2026 (Audited) Refer Note (i)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited) Refer Note (i)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
1. Segment Revenue					
(a) SupTech	2,123.12	2,053.83	1,614.21	7,360.04	5,978.77
(b) RegTech	1,489.84	1,225.98	1,058.50	4,357.37	3,922.42
(c) DataTech	54.97	44.33	61.74	187.62	193.12
(d) Others	123.04	99.11	95.37	399.85	346.20
Less: Inter Segment Revenue	-	-	-	-	-
Revenue from operations	3,790.97	3,423.25	2,829.82	12,304.88	10,440.51
2. Segment Results					
(a) SupTech	682.26	867.00	558.03	2,560.30	1,822.44
(b) RegTech	514.69	284.94	377.20	705.81	1,514.28
(c) DataTech	(73.97)	(54.74)	47.23	(178.16)	127.25
(d) Others	60.16	45.37	41.60	184.86	148.24
(e) Unallocated Income (Other income)	233.95	325.16	79.36	952.30	240.44
(f) Unallocated Expenses (Not directly attributable)	(652.99)	(696.05)	(484.53)	(2,294.51)	(1,742.64)
Total	764.10	771.68	618.89	1,930.60	2,110.01
Less: i) Finance Costs	10.43	20.43	19.71	52.37	73.85
ii) Depreciation and amortization expense	53.71	53.45	44.57	206.96	152.62
Profit / (Loss) Before Tax and Exceptional Items	699.96	697.80	554.61	1,671.27	1,883.54
Exceptional Items	-	-	-	349.48	-
Profit / (Loss) Before Tax from Continued Operations	699.96	697.80	554.61	2,020.75	1,883.54
Discontinued Operations					
Profit / (Loss) from discontinued operations	-	-	(83.37)	(80.92)	(123.24)
Exceptional Items	-	-	-	12,631.19	-
Profit / (Loss) from Discontinued Operations	-	-	(83.37)	12,550.27	(123.24)
Profit Before Tax	699.96	697.80	471.24	14,571.02	1,760.30

Note:

Not all Assets and liabilities used in the Company's business are identifiable to specific reportable segment, as the same are used interchangeably between segments. The management believes that it not practicable to provide segment disclosures relating to total assets and liabilities.



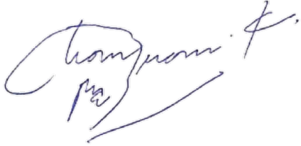
Notes:

- a. The standalone financial results of IRIS RegTech Solutions Limited (formerly known as *IRIS Business Services Limited*) (the 'Company') have been prepared in accordance with recognition and measurement principles of Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other recognised accounting practices generally accepted in India.
- b. The above standalone financial results for the quarter and year ended March 31st, 2026 were reviewed, and recommended by the Audit committee of the Board and approved by the Board of Directors at its meeting held on May 15th, 2026.
- c. Based on the "management approach" as defined in Ind-AS 108 - Operating Segments, the Chief Operating Decision Maker evaluates the Group's performance on three business segments, namely: "SupTech", "RegTech", and "DataTech". These segments represent separate lines of business that generate revenues and incur expenses independently from each other. For internal reporting and decision-making purposes, the CODM evaluates segment performance based on revenues and directly attributable costs, without allocation of costs that cannot be directly attributable to the business segment. Accordingly, costs that are not directly attributable to business segment are disclosed separately as unallocated expenses. Previous period figures have been regrouped/reclassified wherever necessary to conform to the above presentation.
- d. During the year ended March 31st, 2026, the Company divested its Tax Technology GST Application Service Provider ('GST ASP') business, along with its 100% equity stake in IRIS Logix Solutions Private Limited, to Sovos Compliance Limited, UK, and its e-invoicing business in Malaysia to Sovos Malaysia. The divestments form part of a strategic initiative to simplify operations and focus on core business lines. The transactions resulted in recognition of an exceptional gain, and the GST ASP business has been presented as discontinued operations in accordance with Ind AS 105.
- e. The Government of India has announced the implementation of four new Labour Codes, namely, the Code on Wages-2019, the Code on Social Security-2020, the Industrial Relations Code-2020, and the Occupational Safety, Health and Working Conditions Code-2020 (collectively referred to as the "New Labour Codes") with effect from 21 November 2025. While the codes are effective from specified date, the detailed rules are pending for issuance. To comply with the above, the Company has assessed its employee benefit obligations based on the revised definition of wages in line with the New Labour Codes. Pursuant to management assessment and based on valuation report provided by an independent actuary, the Company has recognised an incremental expense of ₹ 6.85 lakhs against Gratuity, as past service cost for the year ending March 31st, 2026, resulting in increase in gratuity obligation. The impact on other employee benefit obligations is not material, and the Company continues to monitor developments, therefore no impact has been taken in the financials for the year ended March 31st, 2026.
- f. The Board approved a proposal to establish a Wholly Owned Subsidiary in the United Arab Emirates (UAE). This strategic move is intended to expand the Company's footprint in the Middle East and strengthen its global operations through a dedicated regional entity.
- g. As part of a business rationalization exercise, the Board approved the closure of Atanou S.R.L., a foreign Wholly Owned Subsidiary of the Company. This decision aims to streamline the group structure and reducing associated costs.
- h. On March 5th, 2026, IRIS Data Solutions Private Limited, a wholly owned subsidiary was incorporated in India subsequent to approval from the Board of Directors of the Company. As of the quarter ended 31 March 2026, the subsidiary has not commenced operations and, therefore, has no income, expenses, assets and liabilities. The incorporation process is complete, and the subsidiary is in the preliminary stages of setting up its operational framework.
- i. Figures for the quarter ended March 31st, 2026 and March 31st, 2025 are the balancing figure between audited figures in respect of respective full financial years and published year to date figures up to the third quarter of the respective financial years which were subjected to limited review.



- j. During the year, the Board of Directors at its meeting held on February 14th, 2026, appointed Mr. Bhaswar Mukherjee as Chairman of the Board. He is an Independent Director and is not related to any Director or Key Managerial Personnel of the Company. This change does not have any impact on the financial results of the Company.
- k. Corresponding previous year / period's figures have been regrouped and reclassified wherever necessary.

**For and on behalf of Board of Directors of
IRIS RegTech Solutions Limited (Formerly known as IRIS Business Services Limited)**



K Balachandran
Whole Time Director & CEO
DIN: 00080055
Date: May 15th, 2026
Place: Navi Mumbai



Building Transparency. Driving Growth.

Annexure II

May 15, 2026

To,

BSE Limited

Corporate Relationship Department,

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai 400 001

Scrip Code: 540735

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor, Plot No C/1,

G Block, Bandra-Kurla Complex,

Bandra (East), Mumbai - 400 051

Symbol: IRIS

Dear Sir / Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations).

In terms of the provisions of Regulation 33(3)(d) of Listing Regulations, as amended and Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we confirm that the Independent Auditors of the Company, M/s. KKC & Associates LLP, Chartered Accountants, (Firm Registration No.: 105146W/W100621) have issued an Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results/Statements of the Company for the quarter and year ended on 31st March, 2026.

You are requested to take the same on record.

For IRIS RegTech Solutions Limited

K. Balachandran

Whole Time Director & CEO

DIN: 00080055



IRIS RegTech Solutions Limited

(Formerly known as IRIS Business Services Limited)

Tower 2 3rd floor International Infotech Park Vashi Navi Mumbai 400703 Maharashtra India

Tel: 022 6723 1000 | Email: contact@irisbusiness.com | www.irisregtech.com

CIN: L72900MH2000PLC128943 | GSTIN: 27AAACI9260R1ZV

Annexure III

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015.

Re-appointment of Internal Auditors

Sr. No.	Particular	Details
1.	Name of Internal Auditor	M/s. M. P. Chitale & Co., Chartered Accountants.
2.	Reason for Change	Re-appointment of Internal Auditor for FY 2026- 2027.
3.	Date of re-appointment	Board Meeting held on May 15, 2026.
4.	Brief profile	M. P. Chitale & Co. (MPC) is India's leading boutique firm with notably differentiated assurance and operations risk consulting services capabilities in the Indian financial services and insurance industry. MPC has accomplished internal/operations audit and operations risk consulting mandates for leading Indian/Multinational Players in the Indian financial services industry enfoldng Mutual Funds, Banks, NBFCs, Custodians, Depository Participants, Securities Markets and related intermediaries and Insurance companies.
5.	Disclosure of relationships between directors and auditors	None

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Secretarial Compliance Report of IRIS Regtech Solutions Limited (Formerly known as IRIS Business Services Limited)
for the year ended on 31st March, 2026

I, **Priti J Sheth** of Priti J Sheth & Associates, Company Secretary in whole-time Practice have examined:

- (a) all the documents and records made available to us and explanation provided by IRIS Regtech Solutions Limited (Formerly known as IRIS Business Services Limited) ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31st March, 2026 ("Review Period") in respect of compliance with the provisions of :

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (i) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (ii) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (iii) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (iv) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable as there were no reportable events during the period under review)**
- (v) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (vi) Securities and Exchange Board of India (Issue and Listing of Non Convertible Securities) Regulations, 2021; **(Not Applicable as there were no reportable events during the period under review)**
- (vii) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; **(Not Applicable as there were no reportable events during the period under review)**
- (viii) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

- (ix) SEBI (Depositories and Participants) Regulations, 2018, as amended
- (x) Other applicable Regulations and circulars/ guidelines issued thereunder;

and based on the above examination, I hereby report that, during the review period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder except in respect of matters specified below:-

Compliance Requirement (Regulations/circulars/ guidelines including Specific clause)	Regulation/Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
None									

- (b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Compliance Requirement (Regulations/circulars/ g uidelines including Specific clause)	Regulation/Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
None									

In Addition to the abovementioned regulations /circulars the following affirmations are being provided hereunder:

S No	Particulars	Compliance status (Yes/No/NA)	Observations /Remarks by PCS*
1.	<u>Secretarial Standards:</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)	Yes	

2.	<p><u>Adoption and timely updation of the Policies:</u></p> <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI 	Yes	
3.	<p><u>Maintenance and disclosures on Website:</u></p> <ul style="list-style-type: none"> • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under aseparate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website 	Yes	
4.	<p><u>Disqualification of Director:</u></p> <p>None of the Director of the Company are disqualified underSection 164 of Companies Act, 2013</p>	Yes	
5.	<p><u>To examine details related to Subsidiaries of listed entities:</u></p> <p>(a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries</p>	NA Yes	Company does not have material subsidiaries
6.	<p><u>Preservation of Documents:</u></p> <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.</p>	Yes	
7.	<p><u>Performance Evaluation:</u></p> <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations</p>	Yes	
8.	<p><u>Related Party Transactions:</u></p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee</p>	Yes Yes	

Priti J Sheth & Associates

Company Secretaries

9.	<u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder	Yes	
12.	<u>Additional Non-compliances, if any:</u> No any additional non-compliance observed for all SEBI regulation/ circular/ guidance note etc.	Yes	

For Priti J Sheth & Associates
Company Secretaries



Priti J Sheth
FCS No: 6833
CP No: 5518

UDIN: F006833H000374167
Peer Review No: 1888/2022

Date: 15/05/2026
Place: Kiel

Annexure V

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular dated January 30, 2026.

Re-appointment of Whole Time Director(s):

Sr	Name of Director	Mr. Balachandran Krishnan	Ms. Deepta Rangarajan
1	Reason for change	Re-Appointment	Re-Appointment
2	Date of Re-appointment	Board Approval – 15.05.2026 Effective Date of Appointment – 01.05.2027	Board Approval – 15.05.2026 Effective Date of Appointment – 01.05.2027
3	Term of Re-appointment	Subject to the approval of the Shareholders Re-appointed as a Whole Time Director, liable to retire by rotation for a term of 05 years from May 01, 2027, to April 30, 2032, subject to the approval of the Shareholders,	Subject to the approval of the Shareholders Re-appointed as a Whole Time Director, liable to retire by rotation for a term of 05 years from May 01, 2027, to April 30, 2032, subject to the approval of the Shareholders,
4	Brief profile	Mr Balachandran Krishnan is Promoter, CEO and Whole Time Director of our Company. He holds a graduate degree in chemical engineering from University of Calicut and an MBA from Indian Institute of Management, Bangalore. He has represented IRIS at various forums such as the IFRS Taxonomy Consulting Group of the International Accounting Standards Board (IASB); the XBRL sub-committee of the Ministry of Corporate Affairs, Govt. of India; the steering committee on fraud prediction models, Serious Fraud Investigation Office, Govt. of India and the XBRL International conferences.	Ms. Deepta Rangarajan is the Promoter and Whole Time Director of our Company. She is a Chemical Engineer from the Indian Institute of Technology, Delhi, and an MBA from the Indian Institute of Management, Ahmedabad. Her key responsibilities in the Company include strategically building and nurturing the enterprise SaaS business. She also oversees the human resource initiatives of the Company.
5	Disclosure of relationships between directors	Not Applicable	Not Applicable

Annexure VI

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular dated January 30, 2026.

Incorporation of a Wholly Owned Subsidiary in United Arab Emirates (UAE)

Sr. No.	Particular	Details
1	Name of the target entity, details in brief such as size, turnover etc.	<ol style="list-style-type: none"> 1. Proposed Name: IRIS RegTech Solutions UAE (subject to approval from local authorities); 2. Proposed Authorised Share Capital: AED 2,00,000; 3. Proposed Paid-up Share Capital: Initial subscription of AED 2,00,000; 4. Turnover: Not applicable, as the entity is yet to be incorporated.
2	Whether the acquisition would fall within related party transaction(s) and whether the promoter / promoter group / group companies have any interest	Once incorporated, the entity will be a Wholly-Owned Subsidiary (WoS) of the Company and therefore a related party under applicable laws. Other than this, the Promoters / Promoter Group / Group Companies have no additional interest. The subscription to share capital is at arm's length.
3	Industry to which the entity being acquired belongs	RegTech / Financial Reporting Solutions / Supervisory Technology Solutions
4	Objects and impact of acquisition	To establish a business presence in the UAE and Middle East region, enabling participation in SupTech and RegTech opportunities, building regional client relationships, and creating a scalable platform for future expansion in GCC markets.
5	Brief details of governmental or regulatory approvals required for acquisition	Incorporation of the entity in the UAE will require approvals and registrations as per applicable local laws and regulations, including company registration and licensing requirements.
6	Indicative time period for completion of the acquisition	The proposed WoS will be incorporated and initial capital subscribed within a reasonable period, subject to completion of regulatory and procedural requirements in the UAE.



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7	Nature of consideration – cash or share swap	Cash consideration for 100% subscription to the initial paid-up share capital of AED 2,00,000.
8	Cost of acquisition	At face value of AED 10 per share.
9	Percentage of shareholding acquired	The Company will hold 100% of the share capital upon incorporation of the proposed WoS.
10	Brief background about the entity	Not applicable, as the WoS is yet to be incorporated.

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Annexure VII

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular dated January 30, 2026.

Closure of Foreign Subsidiary

Sr. No.	Particular	Details
1.	Date of such binding agreement, if any, entered for sale of such unit/division, if any	Not Applicable, as the closure of the subsidiary is proposed and no binding agreement for sale has been entered into.
2.	Amount & percentage of turnover or revenue or income and net worth of the listed entity contributed by such unit or division during the last financial year	NIL
3.	Date of closure or estimated time of closure	The closure process is proposed to be initiated, and completion is subject to regulatory approvals in Italy and India. The closure is expected to be completed within 6–12 months from the date of approval.
4.	Reasons for closure	As part of a business rationalization exercise, the Board has approved the closure, with the objective of streamlining the group structure and reducing the associated costs.

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