

October 12, 2026

To,
BSE Limited,
20th Floor, P.J. Towers,
Dalal Street,
Mumbai – 400 001.

National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400 051.

BSE Scrip Code: 544916

NSE Scrip Symbol: MPIMANIPAL

Dear Sir/ Ma'am,

Sub: Clarification and Re-submission of Limited Review Report for Consolidated Financial Results for the first quarter ended June 30, 2026

With reference to our disclosure dated October 1, 2026, regarding the Consolidated Financial Results of the Company for the quarter ended June 30, 2026, we wish to inform you that we have received a query from BSE Limited regarding the non-inclusion of Point No. 4 in the Limited Review Report accompanying the consolidated financial results, as required under the format prescribed by the Securities and Exchange Board of India ("SEBI") pursuant to its Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019.

In this regard, we hereby submit the revised Limited Review Report on the consolidated financial results, incorporating the aforesaid point in accordance with the applicable SEBI-prescribed format.

We further clarify that the revision is limited to the inclusion of the aforesaid point in the Limited Review Report and that no changes have been made to the financial results previously submitted to the Stock Exchanges.

We request you to kindly take the revised Limited Review Report on record.

Yours sincerely,

For Manipal Payment and Identity Solutions Limited

HARDUR MANJUNATHA
DATTATRI

Digitally signed by HARDUR
MANJUNATHA DATTATRI
Date: 2026.10.12 23:02:00
+05'30'

Dattatri Manjunatha Hardur
Company Secretary and Compliance Officer
Membership No.: F7799

Manipal Payment and Identity Solutions Limited
(Formerly known as MCT Cards & Technology Limited)

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VISA, MasterCard and RuPay
Certified Card Manufacturer



Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Manipal Payment and Identity Solutions Limited
(Formerly known as MCT Cards & Technology Limited and MCT Cards & Technology Private Limited)

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Manipal Payment and Identity Solutions Limited (Formerly known as MCT Cards & Technology Limited and MCT Cards & Technology Private Limited) (the "Holding Company") and its subsidiaries (together with the Holding Company referred to as the "Group") for the quarter and three months ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's management is responsible for preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 ("the Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial results consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standard on Auditing specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in the audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India ("SEBI") under Regulation 33(8) of the Listing Regulations, to the extent applicable.
4. The Statement includes the results of following subsidiaries:
 - a) Manipal Payment & Identity Solutions Nigeria Limited,
 - b) Manipal Payment & Identity Solutions UK Limited (formerly known as Manipal Payment and Identity Solutions Limited),
 - c) Manipal Payment and Identity Solutions Inc USA.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulations 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of two of the subsidiaries (Manipal Payment & Identity Solutions Nigeria Limited and Manipal Payment & Identity Solutions UK Limited (formerly known as Manipal Payment and Identity Solutions Limited)) whose share of total revenue, net profit/(loss) after tax and total comprehensive income for the quarter ended June 30, 2026 (before consolidation adjustments), as considered in the Statement is provided in the table below. These interim financial results have been reviewed by the other auditors whose review reports have been furnished to us by the Holding Company's management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above. The Subsidiaries are located outside India, and their interim financial results have been prepared in accordance with the generally accepted accounting principles of their respective countries of incorporation and reviewed in accordance with the applicable auditing standards in those jurisdictions. The Holding Company's management has converted these interim financial results from the local accounting principles to accounting principles generally accepted in India (Ind AS), and translated them into Indian Rupees (INR). For the purpose of the review of the Statement for the quarter ended June 30, 2026, we have also reviewed both the conversion and the translation adjustments made by the management.

(INR in millions)

	Manipal Payment & Identity Solutions Nigeria Limited	Manipal Payment & Identity Solutions UK Limited (formerly known as Manipal Payment and Identity Solutions Limited)
Total Revenue	316.66	0.03
Net profit/(loss) after tax	16.13	(35.96)
Total comprehensive income	16.25	(35.47)

Our conclusion on the Statement is not modified in respect of the above matter.

For Manian & Rao
Chartered Accountants
FRN: 001983S



Paresh Daga
Membership No. 211



Place: Bengaluru

Date: October 01, 2026

UDIN: 26211468 PMEMHT1068