



Date: 16th February, 2026

Listing Deptt. / Deptt. of Corporate Relations
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai -400001
Scrip Code: 532524

Listing Deptt.
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra – Kurla Complex, Bandra (E),
Mumbai -400051
Company Code: PTC

Sub: Newspaper Advertisement pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

In compliance with Regulation 30 and Regulation 47 of Listing Regulations, we are enclosing herewith the copy of newspaper advertisement of publication of the financial results of the Company for quarter and nine months ended 31st December, 2025, as published in Business Standard Delhi (English and Hindi Newspaper), Business Standard Mumbai (English & Hindi Newspaper), Business Standard Kolkata (English) and Business Standard Bengaluru (English Newspaper) on 16th February, 2026.

The said newspaper advertisement is also being uploaded on the website of the Company at www.ptcindia.com.

You are requested to kindly take the same on record.

Thanking you,

For PTC India Limited

Rajiv Maheshwari
(Company Secretary)
FCS- 4998

Enclosures: as above

PTC India Limited

(Formerly known as Power Trading Corporation of India Limited)

CIN : L40105DL1999PLC099328

2nd Floor, NBCC Tower, 15 Bhikaji Cama Place New Delhi - 110 066 Tel: 011- 41659500.41595100, 46484200, Fax: 011-41659144

E-mail: info@ptcindia.com Website: www.ptcindia.com,



EXTRACT OF UNAUDITED STANDALONE/ CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(Figures in ₹ Lakhs, unless otherwise indicated)

Particulars	Standalone				
	Quarter ended			Nine months ended	
	31.12.2025 (Un-audited)	30.09.2025 (Un-audited)	31.12.2024 (Un-audited)	31.12.2025 (Un-audited)	31.12.2024 (Un-audited)
Total revenue from operations	3,28,363	5,32,689	3,15,880	12,47,778	12,27,610
Profit before tax and exceptional items	11,329	18,034	14,811	43,459	44,832
Profit before tax and after exceptional items	11,137	18,034	14,811	43,267	44,832
Net Profit after tax	8,270	13,382	11,059	32,130	33,340
Total Comprehensive Income after tax	8,324	13,404	11,094	32,240	33,395
Paid-up equity share capital (Face value of ₹ 10 per share)	29,601	29,601	29,601	29,601	29,601
Other equity (excluding Revaluation Reserves)					
Net worth					4,76,669
Earning Per Share (Not annualized)					
Basic (amount in ₹)	2.79	4.52	3.74	10.85	11.26
Diluted (amount in ₹)	2.79	4.52	3.74	10.85	11.26

(Figures in ₹ Lakhs, unless otherwise indicated)

Particulars	Consolidated				
	Quarter ended			Nine months ended	
	31.12.2025 (Un-audited)	30.09.2025 (Un-audited)	31.12.2024 (Un-audited)	31.12.2025 (Un-audited)	31.12.2024 (Un-audited)
Total revenue from operations from continuing operation	3,40,537	5,45,873	3,31,559	12,87,327	12,75,548
Profit before tax and exceptional items from continuing operation	17,990	29,796	22,718	76,514	64,752
Profit before tax and after exceptional items from continuing operation	17,555	29,796	22,718	76,079	64,752
* Net Profit after tax	13,124	22,205	18,111	59,617	60,437
* Total Comprehensive Income after tax	13,303	22,158	18,056	59,756	60,356
Paid-up equity share capital (Face value of ₹ 10 per share)	29,601	29,601	29,601	29,601	29,601
Other equity (excluding Revaluation Reserves)					
Net worth					5,80,511
Earning Per Share (Not annualized)					
Basic (amount in ₹)	3.85	6.46	5.32	16.90	18.54
Diluted (amount in ₹)	3.85	6.46	5.32	16.90	18.54

* included discontinued operation

Notes:

- The above is an extract of the detailed format of the Standalone and Consolidated Financial Results filed with the Stock Exchanges for the quarter and nine months ended December 31, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended. The full format of the aforesaid Financial Results is available on the Stock Exchange websites (www.nseindia.com and www.bseindia.com) and company's website www.ptcindia.com.
- The above financial results were reviewed by the Audit Committee, with the management, in its meeting dated February 14, 2026 before submission to the Board for approval and the Board has approved the financial results in its meeting held on the same day i.e. February 14, 2026. These financial results have been reviewed by the Statutory Auditors of the Parent Company i.e. PTC India Limited.
- The Board of Directors of the Company in its meeting held on February 14, 2026 has declared an interim dividend of ₹ 3 per equity share of ₹ 10 each for Financial Year 2025-26.

Place: New Delhi Date: February 14, 2026 (Dr. Manoj Kumar Jhawar) Chairman & Managing Director

PTC India Limited

(CIN: L40105DL1999PLC099328)

Registered Office: 2nd Floor, NBCC Tower, 15 Bhikaji Cama Place, New Delhi - 110 066, Tel: 011- 41659500, 41595100, 46484200, Fax: 011-41659144, E-mail: info@ptcindia.com, Website: www.ptcindia.com



IRIS RegTech Solutions Limited

(Formerly known as IRIS Business Services Limited)

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

Tel: +91 22 67231000, E-mail: cs@irisbusiness.com

Website: www.irisregtech.com, CIN: L72900MH2000PLC128943

EXTRACT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THREE MONTHS AND NINE MONTHS ENDED DECEMBER 31, 2025

(₹ In Lakhs, except per share data and per equity data)

Sr. No.	Particulars	Three Months Ended			Nine Months Ended		Yearly
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
Continuing Operations							
1	Total Income from Operations	3558.83	2856.35	2885.28	8934.40	7993.63	10967.60
2	Net Profit/(Loss) for the period from continuing operations (before tax, Exceptional and/or Extraordinary items #)	713.40	209.63	516.58	1001.73	1439.16	1916.57
3	Net Profit/(Loss) for the period before tax from continuing operations (after Exceptional and/or Extraordinary items #)	713.40	209.63	516.58	1001.73	1439.16	1916.57
4	Net Profit/(Loss) for the period after tax from continuing operations (after Exceptional and/or Extraordinary items #)	531.36	183.88	371.45	752.02	1027.72	1365.46
Discontinued Operation							
5	Net Profit/(Loss) for the period from discontinued operations (before tax, Exceptional and/or Extraordinary items #)	-	(16.70)	(18.70)	(63.01)	8.82	(61.50)
6	Exceptional items (Refer Note "F")	-	13598.67	-	13598.67	-	-
7	Net Profit/(Loss) for the period before tax from discontinued operations (after Exceptional and/or Extraordinary items #)	-	13581.97	(18.70)	13535.66	8.82	(61.50)
8	Tax Expense of Discontinued Operations	-	(2080.81)	6.61	(2048.85)	0.50	21.22
9	Net Profit/(Loss) for the period after tax from discontinued operations (after Exceptional and/or Extraordinary items #)	-	11501.16	(12.09)	11486.81	9.32	(40.28)
10	Net Profit/(loss) for the period/year	531.36	11685.04	359.36	12238.83	1037.04	1325.18
11	Other comprehensive income	(7.23)	(47.81)	38.06	(77.20)	14.26	(4.01)
12	Net Profit/(Loss) for the period / year attributable to:	531.36	11685.04	359.36	12238.83	1037.04	1325.18
	Equity holders of the parent	531.31	11685.24	353.99	12234.05	1020.65	1302.64
	Non-controlling interests	0.05	(0.20)	5.37	4.78	16.39	22.54
13	Other comprehensive income (loss) for the period / year attributable to:	(7.23)	(47.81)	38.06	(77.20)	14.26	(4.01)
	Equity holders of the parent	(7.31)	(47.86)	38.16	(77.42)	14.24	(4.06)
	Non-controlling interests	0.08	0.05	(0.10)	0.22	0.02	0.05
14	Total comprehensive income (loss) for the period / year attributable to:	524.13	11637.23	397.42	12161.63	1051.30	1321.17
	Equity holders of the parent	524.00	11637.38	392.15	12156.63	1034.89	1298.58
	Non-controlling interests	0.13	(0.15)	5.27	5.00	16.41	22.59
15	Profit from Continued business	531.36	183.88	371.45	752.02	1027.72	1365.46
	Equity holders of the parent	531.30	183.83	371.36	751.85	1027.57	1365.28
	Non-controlling interests	0.06	0.05	0.09	0.17	0.15	0.18
16	Profit from Discontinued business	-	11501.16	(12.09)	11486.81	9.32	(40.28)
	Equity holders of the parent	-	11501.42	(17.38)	11482.20	(6.92)	(62.64)
	Non-controlling interests	-	(0.26)	5.29	4.61	16.24	22.36
17	Total Comprehensive Income for the period (comprising profit / (loss) for the period (after tax) and other Comprehensive Income (after tax))	524.13	11637.23	397.42	12161.63	1051.30	1321.17
18	Equity Share Capital	2056.82	2055.82	1999.46	2056.82	1999.46	2053.81
19	Reserves (excluding Revaluation Reserves) as shown in the Audited Balance Sheet of the Previous Year						5515.11
20	Earnings Per Equity Share of ₹ 10/- each (^ - not annualised)						
Continuing Operations							
a.	Basic (₹)	2.58 ^a	0.89 ^a	1.92 ^a	3.66 ^a	5.31 ^a	6.86
b.	Diluted (₹)	2.56 ^a	0.88 ^a	1.85 ^a	3.62 ^a	5.18 ^a	6.74
Discontinuing Operations							
a.	Basic (₹)	-	55.97 ^a	(0.09) ^a	55.87 ^a	(0.04) ^a	(0.31)
b.	Diluted (₹)	-	55.35 ^a	(0.09) ^a	55.31 ^a	(0.03) ^a	(0.31)
Continuing operation and Discontinued Operation							
a.	Basic (₹)	2.58 ^a	56.87 ^a	1.83 ^a	59.53 ^a	5.28 ^a	6.55
b.	Diluted (₹)	2.56 ^a	56.23 ^a	1.77 ^a	58.93 ^a	5.15 ^a	6.43

In respect to standalone results of the Company, the amounts are as follows: (₹ in Lakhs)

Particulars	Three Months Ended			Nine Months Ended		Yearly
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
Continuing Operations						
Total Income from Operations	3423.25	2708.92	2768.54	8513.91	7610.69	10440.51
Profit before Exceptional Items and Tax	697.80	202.55	516.01	971.31	1328.93	1883.54
Exceptional items	-	349.48	-	349.48	-	-
Profit/(Loss) For The Period From Continuing Operations	517.80	472.82	372.08	1019.99	1011.22	1337.84
Discontinued Operations						
Profit before Tax	-	(17.87)	(37.03)	(80.92)	(39.87)	(123.24)
Gain on disposal of business (Refer Note "F")	-	12631.19	-	12631.19	-	-
Tax Expense of Discontinued Operations	-	(1972.79)	9.93	(1935.83)	10.71	35.70
Profit/(Loss) For The Period From Discontinued Operations	-	10640.53	(27.10)	10614.44	(29.16)	(87.54)
Profit for the Period	517.80	11113.35	344.98	11634.43	982.06	1250.30
Total Comprehensive Income	490.19	11049.12	386.22	11513.54	993.10	1241.83

Notes:

- The consolidated financial results of IRIS RegTech Solutions Limited (formerly known as IRIS Business Services Limited) (the 'Company') have been prepared in accordance with 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.
- The above consolidated financial results for the quarter and nine months ended December 31st, 2025 were reviewed, and recommended by the Audit committee of the Board and approved by the Board of Directors at its meeting held on February 14th, 2026.
- 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.
- With respect to our investment in IRIS Business Services, LLC incorporated in USA (the 'Subsidiary') as at December 31, 2025 the total liabilities exceeded its total assets by ₹ 45.91 lakhs (March 2025 - ₹ 64.29 Lakhs). The Company is committed to provide necessary financial support as and when necessary. Considering the future prospect of the Subsidiary and continued support of the Company, the investment in the Subsidiary is measured at cost.
- In the light of the future prospect of the Subsidiary and committed continued support of Parent, financial results of the subsidiary mentioned in point (d) have been prepared on a going concern basis and the same is considered for preparation of consolidated financial results.
- During the quarter ended 30 September 2025, 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.
- 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 ₹ 6.854 lakhs against Gratuity, as past service cost for the period ending December 31st, 2025, 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 period ended December 31st, 2025.
- Corresponding previous period's figures have been regrouped and reclassified wherever necessary.
- The above is an extract of the detailed format of Financial Results for the quarter ended December 31, 2025, filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated Financial Results for the quarter ended December 31, 2025, are available on stock exchange websites at www.nseindia.com and www.bseindia.com and on Company's website at www.irisregtech.com.
- # - Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules, whichever is applicable.

Infronics Systems Limited
 CIN: L72200TG2000PLC033629
 Registered Office: Plot No. 30, 31, Brigade Towers, West Wing, First Floor, Nanakramguda, Financial District Gachibowli Hyderabad Telangana 500032 India Tel: +91-7207919111
 Email: company@infronics.in Web: www.infronics.in

Extract of Financial Results for the quarter and nine months ended December 31, 2025 (Rs. in Lakhs)

S. No	Particulars	Standalone			
		Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
		31-12-2025 Un-audited	30-09-2025 Un-audited	31-12-2024 Un-audited	31-03-2025 Audited
1.	Total Income from Operations	-	-	39.14	228.58
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(18.82)	(21.44)	11.23	156.76
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(18.82)	(21.44)	11.23	156.76
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(18.82)	(22.48)	8.17	112.38
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(18.82)	(22.48)	8.17	112.38
6.	Equity Share Capital	792.65	792.65	792.65	792.65
7.	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year				(457.95)
8.	Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations) -				
	1. Basic:	(0.24)	(0.28)	0.10	1.42
	2. Diluted:	(0.24)	(0.28)	0.10	1.42

Notes:

- In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Unaudited Financial Results have been prepared by Company and reviewed by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on February 14, 2026. The Statutory auditors have carried out Limited review for the quarter ended December 31, 2025.
- The Unaudited Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- The Company is primarily engaged in the business of providing "IT Software Products" and all other activities are incidental to the main activities of the company. Accordingly, there are no separate reportable segments as per Ind AS 108 - "Operating Segments".
- The results for the quarter ended December 31, 2025 are available on BSE Limited's website (www.bseindia.com) and on the Company's website (www.infronics.in).
- Figures for the previous period have been regrouped/rearranged wherever necessary to confirm to the presentation of the current period.
- Deferred Tax Asset on carried forward business loss and unabsorbed depreciation has not been recognised in the books of accounts due to uncertainty in future profitability and adjustment of such losses.
- The Customer Contracts with BSNL for providing SMS services to various banks were fully concluded during the previous financial year. These contracts have not been renewed subsequently and on account of this currently, there is no active business undertaken by the company. However, the company has sufficient cash balances to settle all the liabilities as at December 31, 2025 and liabilities estimated to arise in the next twelve months. The management is also exploring and researching on developing a technological product.
- During the Previous reporting quarter the company received a demand notice dated July 11, 2025, from M/s Mudunuru Limited claiming a sum of Rs. 12,05,23,699/- purportedly due from the company (including a principal component of Rs. 8,60,30,257 and interest component of Rs. 3,44,93,442/- for alleged services, supported by alleged proforma invoices dated between March 2023 and April 2025. The company has formally responded on July 21, 2025, with a notice of dispute denying any liability and calling Mudunuru's claim false and fabricated. It also contends that all obligations under the last business arrangement with Mudunuru which ended in October 2022 have been fully settled, that no new contract exists thereafter, that the invoices attached to the demand are concocted. The management has obtained legal opinion dated 13th August 2025 on the tenability of this demand notice, which confirms that the company's defense is tenable and likely to succeed in defeating any petition under Section 9 of the IBC by Mudunuru Ltd. The company has reasonable grounds to demonstrate that no operational debt is currently due and all obligations under the last contractual engagement were satisfied, and the subsequent invoices are not backed by any agreed contracts and provisions. Further during the current reporting period, the Company was informed that a criminal complaint has been filed by Mr. Mudunuru Madhusudan Raju pursuant to which an FIR has been registered with the P.M. Palem Police Station Vishakhapatnam City, against Directors, Promoters and Chief Financial Officer of the Company in relation to allegations on account of the above Commercial Dispute. Additionally two of the Company's bank accounts have been debit frozen. The Company is examining the matter and is in the process of taking appropriate legal / procedural steps in accordance with the law for seeking appropriate relief including the issue relating to the Bank account debit freeze. The Hon'ble Principal Sessions Court, Visakhapatnam, vide its orders dated February 9, 2026, has granted Anticipatory Bail to the the Promoters, Directors and Chief Financial Officer of the company. Based on the above facts and legal advice obtained, management believes there is no present obligation as defined under Ind AS 37, and accordingly, no provision has been recognised in these financial statements. However, in view of the ongoing dispute, the matter has been disclosed as a contingent liability. The ultimate outcome of the matter cannot presently be determined, and no adjustments have been made to the financial statements for any potential liability that may arise.

Place:

COLAB PLATFORMS LIMITED						
CIN: L65993DL1989PLC038194						
Regd. Office: Innov8 CP2 44, Backary Portion, Regal Building, New Delhi, 110001.						
Mobile/Helpdesk No.: +91 88288 65429 Email: cs@colabplatforms.com; Website: www.colabplatforms.com						
Extracts of the Statement of Un-audited Financial Results for the Quarter and Nine Months Ended 31.12.2025 (Amount in Lakhs except EPS)						
Particulars	Standalone			Consolidated		
	3 months ended 31.12.2025 (Unaudited)	9 months ended 31.12.2025 (Unaudited)	Corresponding 3 months ended in the previous year 31.12.2024 (Unaudited)	3 months ended 31.12.2025 (Unaudited)	9 months ended 31.12.2025 (Unaudited)	Corresponding 3 months ended in the previous year 31.12.2024 (Unaudited)
Total income from operations (net)	4666.767	11112.213	2362.927	4666.867	11112.313	4956.566
Net Profit/(Loss) for a period (before tax and exceptional items)	111.161	389.012	92.450	108.091	382.971	191.009
Net Profit/(Loss) for a period before tax (after exceptional items)	111.161	389.012	92.450	108.091	382.971	191.009
Net Profit/(Loss) for the period after tax	111.161	389.012	92.450	108.091	382.971	191.009
Total Comprehensive Income for the period	111.161	389.012	92.450	108.091	382.971	191.009
Paid-up Equity Share Capital (Share of Re. 1/- each)	2040.000	2040.000	2040.000	2040.000	2040.000	2040.000
Earning per equity share						
Basic:	0.054	0.191	0.091	0.053	0.188	0.187
Diluted:	0.054	0.191	0.091	0.053	0.188	0.187

Note: Note: The above is an extract of the detailed format of Unaudited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of Unaudited Financial Results for the quarter and half year ended is available on the website of the Stock Exchange (www.bseindia.com) and also on Company's website (www.colabplatforms.com). The same can be accessed by scanning the QR code provided below.



For Colab Platforms Limited

Sd/-

Mukesh Jadhav

Director

Place: New Delhi

Date: 13/02/2026

ओसवाल ओवर्सीज लिमिटेड						
सीआइएन नंबर: एल74899DL1985PLC022468						
पंजीकृत कार्यालय: 98ए, दूसरी मंजिल, नन्दारवार एस्टेट, तैमूर नगर, नई दिल्ली - 110065						
फोन नं. 011-41064256, फैक्स नं. 011-26322664, ई-मेल: cs@oswaloverseaslt.com वेबसाइट: www.oswaloverseaslt.com						
31 दिसंबर, 2025 को समाप्त तिमाही और नौ माह के लिए स्टैंडअलोन अलेखापरीक्षित वित्तीय परिणामों का विवरण (₹ लाख में)						
क्र. सं.	विवरण	तिमाही समाप्त	तिमाही समाप्त	तिमाही समाप्त	नौ माह समाप्त	नौ माह समाप्त
		31.12.2025 (अलेखापरीक्षित)	31.12.2024 (अलेखापरीक्षित)	30.09.2025 (अलेखापरीक्षित)	31.12.2025 (अलेखापरीक्षित)	31.12.2024 (अलेखापरीक्षित)
1.	परिचालन से कुल आय (शुद्ध)	118.44	1423.15	0	179.89	3891.98
2.	सामान्य गतिविधियों से शुद्ध लाभ/(हानि) (कर एवं असाधारण मदों से पूर्व)	-191.87	-462.70	-199.33	-632.22	-1029.11
3.	कर से पहले सामान्य गतिविधियों से शुद्ध लाभ/(हानि) (असाधारण मदों के बाद)	-191.87	-462.70	-199.33	-632.22	-1029.11
4.	कर के बाद की अवधि के लिए शुद्ध लाभ/(हानि) (असाधारण मदों के बाद)	-191.87	-462.10	-198.51	-631.29	-1028.51
5.	अन्य व्यापक आय	-0.01	2.05	2.35	2.67	1.69
6.	शुद्ध लाभ/हानि	-191.88	-460.05	-191.16	-628.61	-1026.82
7.	इक्विटी शेयर पूंजी	646.11	646.11	646.11	646.11	646.11
8.	प्रत्येक 5 रुपये शेयरों की संख्या (लाख में)	129.22	129.22	129.22	129.22	129.22
9.	आरक्षित निधि (पिछले वर्ष की बैलेंस शीट में दर्शाए गए पुनर्मुल्यांकन आरक्षित निधि को छोड़कर)	-	-	-	-	-
10.	प्रति शेयर अर्जन (असाधारण मदों के बाद) (प्रत्येक का अंकित मूल्य 5 रुपये)	-1.48	-3.56	-1.52	-4.86	-7.95
	द्विनिर्वादी:	-1.48	-3.56	-1.52	-4.86	-7.95
	तरलीकृत:	-	-	-	-	-

नोट्स:
उपरोक्त सेबी (सूचीबद्ध वित्तिय और प्रकटीकरण आवश्यकताएं) नियमन, 2015 के विनियमन 33 के तहत स्टॉक एक्सचेंजों के साथ दायर तिमाही वित्तीय परिणामों के विस्तृत प्रारूप का सारांश है। तिमाही वित्तीय परिणामों का पूरा प्रारूप बीएसई लिमिटेड की वेबसाइट और कंपनी की वेबसाइट (www.oswaloverseaslt.com) पर उपलब्ध है।
उपरोक्त परिणामों की लेखापरीक्षा समिति द्वारा समीक्षा की गई है और 14 फरवरी, 2026 को आयोजित निदेशक मंडल की बैठक में इसे अनुमोदित किया गया है। सीपीओ उद्योग एक मासमी उद्योग है जहां कार्रवाई आम तौर पर नवंबर और अप्रैल के बीच की अवधि के दौरान होती है, जबकि विक्री पूरे वर्ष वितरित की जाती है। कंपनी का प्रदर्शन तिमाही-दर-तिमाही बदलता रहता है।



कृते ओसवाल ओवर्सीज लिमिटेड

एसडी/-

परमजीत सिंह

(प्रबंध निदेशक)

सीआइएन: 00313352

दिनांक: 14.02.2026

स्थान: नई दिल्ली

ब्रान बायोटेक लिमिटेड						
CIN: L74899DL1985PLC022468						
पंजीकृत कार्यालय: सी-64, लाजपत नगर-1, दिल्ली-110024						
31 दिसंबर, 2025 को समाप्त तिमाही और नौ माह के लिए एकल अलेखापरीक्षित वित्तीय परिणामों का सार (₹ लाखों में)						
क्र. सं.	विवरण	एकल				
		तिमाही समाप्त	तिमाही समाप्त	तिमाही समाप्त	नौ माह समाप्त	वर्ष समाप्त
		31.12.2025 (अलेखापरीक्षित)	30.09.2025 (अलेखापरीक्षित)	31.12.2024 (अलेखापरीक्षित)	31.12.2024 (अलेखापरीक्षित)	31.03.2025 (अलेखापरीक्षित)
1.	प्रचालन से कुल आय	431.26	489.10	384.48	1,500.13	1,120.57
2.	कर परचात साधारण गतिविधियों से शुद्ध लाभ/(हानि)	4.98	7.14	-43.18	35.73	-130.37
3.	कर परचात अवधि के लिए शुद्ध लाभ/(हानि) (असाधारण मदों के परचात)	4.98	7.14	-43.18	35.73	-130.37
4.	कुल समग्र आय [अवधि के लिए लाभ/(हानि)(कर परचात) और अन्य समग्र आय]	5.00	7.49	-43.12	39.30	-126.56
5.	इक्विटी शेयर पूंजी	300.03	300.03	300.03	300.03	300.03
6.	आरक्षित निधि (पूर्व वर्ष के तुलनापत्र में दर्शाए अनुसार पुनर्मुल्यांकन आरक्षित को छोड़कर)	-	-	-	-	-
7.	प्रति शेयर अर्जन (असाधारण मदों से पूर्व) (वार्षिकीकृत नहीं): (₹. 10/- प्रत्येक के)	0.17	0.25	-1.44	1.31	-4.22
	(₹) बैसिक (₹)	0.17	0.25	-1.44	1.31	-4.22
	(₹) डायल्यूटेड (₹)	0.17	0.25	-1.44	1.31	-4.22
8.	प्रति शेयर अर्जन (असाधारण मदों के परचात) (वार्षिकीकृत नहीं): (₹. 10/- प्रत्येक के)	0.17	0.25	-1.44	1.31	-4.22
	(₹) बैसिक (₹)	0.17	0.25	-1.44	1.31	-4.22
	(₹) डायल्यूटेड (₹)	0.17	0.25	-1.44	1.31	-4.22

नोट्स:
1. उपर सेबी (सूचीबद्ध और अन्य प्रकटन आवश्यकताएं) नियमन, 2015 के नियम 33 के तहत स्टॉक एक्सचेंजों में पेश किए गए तिमाही वित्तीय परिणामों के विस्तृत रूप का सार है। तिमाही वित्तीय परिणामों के विस्तृत पूर्ण रूप स्टॉक एक्सचेंज की वेबसाइट (www.bseindia.com) और कंपनी की वेबसाइट (www.brawnbio.com) पर उपलब्ध है।
2. उपर्युक्त परिणामों की लेखापरीक्षा समिति द्वारा समीक्षा की गई है और निदेशक मंडल द्वारा 14.02.2026 को आयोजित उनकी बैठक में अनुमोदित किए गए हैं।
3. वित्तीय परिणाम लागू सीमा तक कंपनी (भारतीय लेखाकरण मानक) नियमन, 2015 (इंडियन-एएस) के अनुसार तैयार किए गए हैं। कंपनी ने ट्रांजिशन तारीख 01 अप्रैल, 2016 के साथ 01 अप्रैल, 2017 से भारतीय-लेखाकरण मानक को प्रथम बार अपनाया।
4. कंपनी प्राथमिक रूप से सिर्फ फार्मास्यूटिकल्स के व्यवसाय में कार्यरत है और तदनुसार परिचयन खंडों से संबंधित भारतीय-लेखाकरण मानक 108 के अनुसार कोई पृथक प्रतिवेदनीय खंड नहीं है।
5. चालू अवधि आंकड़ों के साथ तुलनीय करने के लिए पूर्व वर्ष/अवधियों के आंकड़ों को जहाँ कहीं आवश्यक हुआ पुनर्समूहित/पुनर्व्यवस्थित किया गया है।



बोर्ड की ओर से व उन्हीं के लिए

ह्ते ब्रान बायोटेक लिमिटेड

हस्ता/-

बृज राज गुप्ता

निदेशक

सीआइएन: 00974969

स्थान: दिल्ली

दिनांक: 14.02.2026

IndusInd Bank	
पंजीकृत कार्यालय: पीएल टावर, प्रक. 57, एच 57/1, एमएचडीसी, अंधेरी (पू.), मुंबई - 400093.	
वेबसाइट: www.indusind.com	
अधिसूचना सूचना (अल्प संसदीय सूचना)	
(प्रतिभूति हित प्रदर्शन निष्पत्ती 2026 के निष्पत्ती IV के अनुसार)	
जबकि, अयोध्यावाकरता ने इंडसइंड बैंक लिमिटेड के प्राधिकृत अधिकारी के रूप में वित्तीय परिणामों के प्रतिनिधित्व एवं पुनर्निर्माण तथा प्रतिभूति हित प्रदर्शन अधिनियम 2002 (2002 की अधिनियम सं. 54) (संशोधन अधिनियम) के अंतर्गत और प्रतिभूति हित (प्रदर्शन) निष्पत्ती 2002 के नियम 3 के तहत प्रतिभूति हित 13(2) के अंतर्गत प्रदान शक्तियों के अंतर्गत, एक मास परमाणु वित्तिय 10-11-2025 तक की अवधि के दौरान के निष्पत्ती की, दिनांक 10-11-2025 तक एक-अनुसंधान नैतिक प्रथा इष्टतम - इसके तहत श्री अरवि जैन (अनुसंधान) के माध्यम से, श्री अरवि जैन तथा श्रीमती सुमन जैन (सह-अनुसंधान) को ऋण खाता नं. DDV00088N & DDV00044N के माध्यम से, उक्त सूचना में अंकित राशि ₹ 21,99,819.97/- (एक करोड़ इक्कीस लाख नव्याने हजार आठ सौ उन्नीस तथा सत्ताने पैसे मात्र) 10-10-2025 के अनुसार, का उक्त सूचना की प्राप्ति की तिथि से 60 दिनों के अंदर प्रतिभूतिगत करने को कहा गया था।	
अनुसंधान / सह-अनुसंधान(एन) उक्त बकाया राशि का प्रतिभूतिगत करने में विफल हो चुके हैं, अतएव एतद्वारा ऋणकर्ताओं और जनसाधारण को सूचित किया जाता है कि अयोध्यावाकरता ने यहाँ इसमें निम्न विवरणित संघर्ष का, उक्त निष्पत्ती के नियम 9 के तहत उक्त अधिनियम की धारा 13 की उप-धारा (4) के अंतर्गत उन्हीं प्रदान शक्तियों के अंतर्गत, 11 फरवरी 2026 को अधिसूचना कर लिया है।	
अनुसंधान / सह-अनुसंधान(ओ) को विशेष रूप में तथा जनसाधारण को सूचित किया जाता है कि संघर्ष का लेन-देन न करे तथा संघर्ष का कोई व किसी भी प्रकार का लेन-देन. ₹ 21,99,819.97/- (एक करोड़ इक्कीस लाख नव्याने हजार आठ सौ उन्नीस तथा सत्ताने पैसे मात्र) की एक राशि, 10-10-2025 के अनुसार, तथा राशि पर नियत भावी ब्याज एवं वहनगत लागतों, शुल्कों, व्ययों हेतु इंडसइंड बैंक लिमिटेड के प्रभावधीन होगा।	
अल्प संघर्ष का विवरण: निम्नित्त अवसीय फ्लैट नं. एल-801 के समस्त वे भाग तथा अंश, जो 8वें तल पर छत्ताधिकार के बिना, टावर-लॉन्डर, ब्लॉक-ए में, जिसका अधि क्षेत्रफल 1650 वर्ग फुट (153.29 वर्ग मीटर), आगत क्षेत्रफल 1105.57 वर्ग फुट (102.71 वर्ग मीटर) है, जो "मिडू सुकोम बैली" में, मेन जी टी रोड, चाँदबाजार, ग्राम पंचायत, परगना लौरी, तहसील एवं जनपद गाजियाबाद, उत्तर प्रदेश- 201001 में स्थित तथा निम्नानुसार परिचालित है :- पूर्व-अल्प संघर्ष, उत्तर-अल्प संघर्ष, पश्चिम-अल्प संघर्ष, दक्षिण-मेन जी टी रोड।	
दिनांक: 10-02-2026, स्थान: उत्तर प्रदेश	प्राधिकृत अधिकारी, कृते इंडसइंड बैंक लिमिटेड

मैजस्टिक ऑटो लिमिटेड	
सीआइएन नं. : 135911DL1973PLC353132	
पंजीकृत कार्यालय: 2ए मॉड्यूल टॉवर, इंडियन स्टेट, भीकानी कमा प्लेस, नई दिल्ली-110066	
दूरभाष: 0120 4346907, ई-मेल: grievance@majesticauto.in	
वेबसाइट: www.majesticauto.in	
भौतिक शेयरों के हस्तांतरण और डीमैटरीयलाइजेशन (डीमैट) के लिए विशेष विंडो कृपया ध्यान दें कि सेबी के 30 जनवरी, 2026 के परिपत्र संख्या HO/38/13/11(2)2026-MIRSD-POD/1/3750/2026 ('सेबी परिपत्र') के अनुसार भौतिक शेयरों के हस्तांतरण और डीमैटरीयलाइजेशन (डीमैट) के लिए विशेष विंडो 04 फरवरी, 2027 तक खुली रहेगी। यह सुविधा उन निवेशकों के लिए उपलब्ध है जिन्होंने मैजस्टिक ऑटो लिमिटेड ('कंपनी') के भौतिक शेयर 01 अप्रैल, 2019 से पूर्व खरीदे थे और;	
(क) जिन्होंने हस्तांतरण हेतु शेयर दाखिल नहीं किए थे, या	
(ख) हस्तांतरण हेतु शेयर दाखिल किए थे, लेकिन उन्हें अस्वीकृत, वापस कर दिया गया था या दस्तावेजी कमीयों के कारण उन पर ध्यान नहीं दिया गया था।	
विशेष विंडो की प्रयोज्यता	
1 अप्रैल, 2019 से पूर्व हस्तांतरण हेतु दाखिल	यथा निवेशक के पास मूल शेयर प्रमाणपत्र उपलब्ध है ?
नहीं	हां
हां - लेकिन इसे पूर्व में अस्वीकृत/वापस कर दिया गया था	हां
हां, अधिकार किया गया था	नहीं
नहीं, दाखिल नहीं किया गया था	नहीं
कृपया ध्यान दें कि जिन अनुरोधों के साथ मूल शेयर प्रमाणपत्र के साथ हस्तांतरण विलेख और सेबी परिपत्रों के अनुसार दूसरे सहायक दस्तावेज होंगे, उन पर ही विशेष विंडो के तहत विचार किया जाएगा।	
अधिक जानकारी के लिए, कृपया कंपनी को निरिद्ध ईमेल आईडी: grievance@majesticauto.in पर लिखें या कंपनी के रजिस्ट्रार और ट्रांसफर एजेंट यानी अलंकित असाइनमेंट्स लिमिटेड को प्रक्रिया और दस्तावेजीकरण पर प्रश्नों के लिए rta@alankit.com पर लिखें या 011-42541234/23541234 पर कॉल करें।	
मैजस्टिक ऑटो लिमिटेड के लिए	
स्थान: दिल्ली	कंपनी सचिव एवं अनुपालन अधिकारी
दिनांक: फरवरी 14, 2026	

PTC India						
EXTRACT OF UNAUDITED STANDALONE/ CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025						
(Figures in ₹ Lakhs, unless otherwise indicated)						
Particulars	Standalone					
	Quarter ended		Nine months ended		Year ended	
	31.12.2025 (Un-audited)	30.09.2025 (Un-audited)	31.12.2024 (Un-audited)	31.12.2025 (Un-audited)	31.12.2024 (Un-audited)	31.03.2025 Audited
Total revenue from operations	3,28,363	5,32,689	3,15,880	12,47,778	12,27,610	15,04,997
Profit before tax and exceptional items	11,329	18,034	14,811	43,459	44,832	53,470
Profit before tax and after exceptional items	11,137	18,034	14,811	43,267	44,832	1,05,633
Net Profit after tax	8,270	13,382	11,059	32,130	33,340	85,478
Total Comprehensive Income after tax	8,324	13,404	11,094	32,240	33,395	84,963
Paid-up equity share capital (Face value of ₹ 10 per share)	29,601	29,601	29,601	29,601	29,601	29,601
Other equity (excluding Revaluation Reserves)						4,47,068
Net worth						4,76,669
Earning Per Share (Not annualized)						
Basic (amount in ₹)	2.79	4.52	3.74	10.85	11.26	28.88
Diluted (amount in ₹)	2.79	4.52	3.74	10.85	11.26	28.88

PTC India						
EXTRACT OF UNAUDITED STANDALONE/ CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025						
(Figures in ₹ Lakhs, unless otherwise indicated)						
Particulars	Consolidated					
	Quarter ended		Nine months ended		Year ended	
	31.12.2025 (Un-audited)	30.09.2025 (Un-audited)	31.12.2024 (Un-audited)	31.12.2025 (Un-audited)	31.12.2024 (Un-audited)	31.03.2025 Audited
Total revenue from operations from continuing operation	3,40,537	5,45,873	3,31,559	12,87,327	12,75,548	15,67,949
Profit before tax and exceptional items from continuing operation	17,990	29,796	22,718	76,514	64,752	80,837
Profit before tax and after exceptional items from continuing operation	17,555	29,796	22,718	76,079	64,752	1,11,433
* Net Profit after tax	13,124	22,205	18,111	59,617	60,437	97,624
* Total Comprehensive Income after tax	13,303	22,158	18,055	59,756	60,356	96,939
Paid-up equity share capital (Face value of ₹ 10 per share)	29,601	29,601	29,601	29,601	29,601	29,601
Other equity (excluding Revaluation Reserves)						5,50,910
Net worth						5,80,511
*Earning Per Share (Not annualized)						
Basic (amount in ₹)	3.85	6.46	5.32	16.90	18.54	30.41
Diluted (amount in ₹)	3.85	6.46	5.32	16.90	18.54	30.41

Notes:
1. The above is an extract of the detailed format of the Standalone and Consolidated Financial Results filed with the Stock Exchanges for the quarter and nine months ended December 31, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended. The full format of the aforesaid Financial Results is available on the Stock Exchange websites (www.nseindia.com and www.bseindia.com) and company's website www.ptcindia.com.
2. The above financial results were reviewed by the Audit Committee, with the management, in its meeting dated February 14, 2026 before submission to the Board for approval and the Board has approved the financial results in its meeting held on the same day i.e. February 14, 2026. These financial results have been reviewed by the Statutory Auditors of the Parent Company i.e. PTC India Limited.
3. The Board of Directors of the Company in its meeting held on February 14, 2026 has declared an interim dividend of ₹ 3 per equity share of ₹ 10 each for Financial Year 2025-26.

Place: New Delhi

Date: February 14, 2026

(Dr. Manoj Kumar Jhawar)

Chairman & Managing Director

PTC India Limited

(CIN: L40105DL1999PLC099328)

Registered Office: 2nd Floor, NBCC Tower, 15 Bhikaji Cama Place, New Delhi - 110 066, Tel: 011- 41659500, 41595100, 4



EXTRACT OF UNAUDITED STANDALONE/ CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(Figures in ₹ Lakhs, unless otherwise indicated)

Particulars	Standalone					
	Quarter ended			Nine months ended		Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
Total revenue from operations	3,28,363	5,32,689	3,15,880	12,47,778	12,27,610	15,04,987
Profit before tax and exceptional items	11,329	18,034	14,811	43,459	44,832	53,470
Profit before tax and after exceptional items	11,137	18,034	14,811	43,267	44,832	1,05,633
Net Profit after tax	8,270	13,382	11,059	32,130	33,340	85,478
Total Comprehensive Income after tax	8,324	13,404	11,094	32,240	33,395	84,963
Paid-up equity share capital (Face value of ₹ 10 per share)	29,601	29,601	29,601	29,601	29,601	29,601
Other equity (excluding Revaluation Reserves)						4,47,068
Net worth						4,76,669
Earning Per Share (Not annualized)						
Basic (amount in ₹)	2.79	4.52	3.74	10.85	11.26	28.88
Diluted (amount in ₹)	2.79	4.52	3.74	10.85	11.26	28.88

Particulars	Consolidated					
	Quarter ended			Nine months ended		Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
Total revenue from operations from continuing operation	3,40,537	5,45,873	3,31,559	12,87,327	12,75,548	15,67,949
Profit before tax and exceptional items from continuing operation	17,990	29,796	22,718	76,514	64,752	80,837
Profit before tax and after exceptional items from continuing operation	17,555	29,796	22,718	76,079	64,752	1,11,433
* Net Profit after tax	13,124	22,205	18,111	59,617	60,437	97,624
* Total Comprehensive Income after tax	13,303	22,158	18,056	59,756	60,356	96,939
Paid-up equity share capital (Face value of ₹ 10 per share)	29,601	29,601	29,601	29,601	29,601	29,601
Other equity (excluding Revaluation Reserves)						5,50,910
Net worth						5,80,511
Earning Per Share (Not annualized)						
Basic (amount in ₹)	3.85	6.46	5.32	16.90	18.54	30.41
Diluted (amount in ₹)	3.85	6.46	5.32	16.90	18.54	30.41

(Figures in ₹ Lakhs, unless otherwise indicated)

- Notes:**
- The above is an extract of the detailed format of the Standalone and Consolidated Financial Results filed with the Stock Exchanges for the quarter and nine months ended December 31, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended. The full format of the aforesaid Financial Results is available on the Stock Exchange websites (www.nseindia.com and www.bseindia.com) and company's website www.ptcindia.com.
 - The above financial results were reviewed by the Audit Committee, with the management, in its meeting dated February 14, 2026 before submission to the Board for approval and the Board has approved the financial results in its meeting held on the same day i.e. February 14, 2026. These financial results have been reviewed by the Statutory Auditors of the Parent Company i.e PTC India Limited.
 - The Board of Directors of the Company in its meeting held on February 14, 2026 has declared an interim dividend of ₹ 3 per equity share of ₹ 10 each for Financial Year 2025-26.

Place: New Delhi Date: February 14, 2026 (Dr. Manoj Kumar Jhawar) Chairman & Managing Director

PTC India Limited

(CIN: L40105DL1999PLC099328)

Registered Office: 2nd Floor, NBCC Tower, 15 Bhikaji Cama Place, New Delhi - 110 066, Tel: 011- 41659500, 41595100, 46484200, Fax: 011-41659144, E-mail: info@ptcindia.com, Website: www.ptcindia.com



IRIS RegTech Solutions Limited

(Formerly known as IRIS Business Services Limited)

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

Tel: +91 22 67231000, E-mail: cs@irisbusiness.com

Website: www.irisregtech.com, CIN: L72900MH2000PLC128943

EXTRACT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THREE MONTHS AND NINE MONTHS ENDED DECEMBER 31, 2025

(₹ In Lakhs, except per share data and per equity data)

Sr. No.	Particulars	Three Months Ended			Nine Months Ended		Yearly
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations							
1	Total Income from Operations	3558.83	2856.35	2885.28	8934.40	7993.63	10967.60
2	Net Profit/(Loss) for the period from continuing operations (before tax, Exceptional and/or Extraordinary items #)	713.40	209.63	516.58	1001.73	1439.16	1916.57
3	Net Profit/(Loss) for the period before tax from continuing operations (after Exceptional and/or Extraordinary items #)	713.40	209.63	516.58	1001.73	1439.16	1916.57
4	Net Profit/(Loss) for the period after tax from continuing operations (after Exceptional and/or Extraordinary items #)	531.36	183.88	371.45	752.02	1027.72	1365.46
Discontinued Operation							
5	Net Profit/(Loss) for the period from discontinued operations (before tax, Exceptional and/or Extraordinary items #)	-	(16.70)	(18.70)	(63.01)	8.82	(61.50)
6	Exceptional items (Refer Note "F")	-	13598.67	-	13598.67	-	-
7	Net Profit/(Loss) for the period before tax from discontinued operations (after Exceptional and/or Extraordinary items #)	-	13581.97	(18.70)	13535.66	8.82	(61.50)
8	Tax Expense of Discontinued Operations	-	(2080.81)	6.61	(2048.85)	0.50	21.22
9	Net Profit/(Loss) for the period after tax from discontinued operations (after Exceptional and/or Extraordinary items #)	-	11501.16	(12.09)	11486.81	9.32	(40.28)
10	Net Profit/(loss) for the period/year	531.36	11685.04	359.36	12238.83	1037.04	1325.18
11	Other comprehensive income	(7.23)	(47.81)	38.06	(77.20)	14.26	(4.01)
12	Net Profit/(Loss) for the period / year attributable to:	531.36	11685.04	359.36	12238.83	1037.04	1325.18
	Equity holders of the parent	531.31	11685.24	353.99	12234.05	1020.65	1302.64
	Non-controlling interests	0.05	(0.20)	5.37	4.78	16.39	22.54
13	Other comprehensive income (loss) for the period / year attributable to:	(7.23)	(47.81)	38.06	(77.20)	14.26	(4.01)
	Equity holders of the parent	(7.31)	(47.86)	38.16	(77.42)	14.24	(4.06)
	Non-controlling interests	0.08	0.05	(0.10)	0.22	0.02	0.05
14	Total comprehensive income (loss) for the period / year attributable to:	524.13	11637.23	397.42	12161.63	1051.30	1321.17
	Equity holders of the parent	524.00	11637.38	392.15	12156.63	1034.89	1298.58
	Non-controlling interests	0.13	(0.15)	5.27	5.00	16.41	22.59
15	Profit from Continued business	531.36	183.88	371.45	752.02	1027.72	1365.46
	Equity holders of the parent	531.30	183.83	371.36	751.85	1027.57	1365.28
	Non-controlling interests	0.06	0.05	0.09	0.17	0.15	0.18
16	Profit from Discontinued business	-	11501.16	(12.09)	11486.81	9.32	(40.28)
	Equity holders of the parent	-	11501.42	(17.38)	11482.20	(6.92)	(62.64)
	Non-controlling interests	-	(0.26)	5.29	4.61	16.24	22.36
17	Total Comprehensive Income for the period (comprising profit / (loss) for the period (after tax) and other Comprehensive Income (after tax))	524.13	11637.23	397.42	12161.63	1051.30	1321.17
18	Equity Share Capital	2056.82	2055.82	1999.46	2056.82	1999.46	2053.81
19	Reserves (excluding Revaluation Reserves) as shown in the Audited Balance Sheet of the Previous Year						5515.11
20	Earnings Per Equity Share of ₹ 10/- each (^ - not annualised)						
Continuing Operations							
a.	Basic (₹)	2.58 [^]	0.89 [^]	1.92 [^]	3.66 [^]	5.31 [^]	6.86
b.	Diluted (₹)	2.56 [^]	0.88 [^]	1.85 [^]	3.62 [^]	5.18 [^]	6.74
Discontinuing Operations							
a.	Basic (₹)	-	55.97 [^]	(0.09) [^]	55.87 [^]	(0.04) [^]	(0.31)
b.	Diluted (₹)	-	55.35 [^]	(0.09) [^]	55.31 [^]	(0.03) [^]	(0.31)
Continuing operation and Discontinued Operation							
a.	Basic (₹)	2.58 [^]	56.87 [^]	1.83 [^]	59.53 [^]	5.28 [^]	6.55
b.	Diluted (₹)	2.56 [^]	56.23 [^]	1.77 [^]	58.93 [^]	5.15 [^]	6.43

In respect to standalone results of the Company, the amounts are as follows: (₹ in Lakhs)

Particulars	Three Months Ended			Nine Months Ended		Yearly
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations						
Total Income from Operations	3423.25	2708.92	2768.54	8513.91	7610.69	10440.51
Profit before Exceptional Items and Tax	697.80	202.55	516.01	971.31	1328.93	1883.54
Exceptional items	-	349.48	-	349.48	-	-
Profit/(Loss) For The Period From Continuing Operations	517.80	472.82	372.08	1019.99	1011.22	1337.84
Discontinued Operations						
Profit before Tax	-	(17.87)	(37.03)	(80.92)	(39.87)	(123.24)
Gain on disposal of business (Refer Note "F")	-	12631.19	-	12631.19	-	-
Tax Expense of Discontinued Operations	-	(1972.79)	9.93	(1935.83)	10.71	35.70
Profit/(Loss) For The Period From Discontinued Operations	-	10640.53	(27.10)	10614.44	(29.16)	(87.54)
Profit for the Period	517.80	11113.35	344.98	11634.43	982.06	1250.30
Total Comprehensive Income	490.19	11049.12	386.22	11513.54	993.10	1241.83

- Notes:**
- The consolidated financial results of IRIS RegTech Solutions Limited (formerly known as IRIS Business Services Limited) (the 'Company') have been prepared in accordance with 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.
 - The above consolidated financial results for the quarter and nine months ended December 31st, 2025 were reviewed, and recommended by the Audit committee of the Board and approved by the Board of Directors at its meeting held on February 14th, 2026.
 - 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.
 - With respect to our investment in IRIS Business Services, LLC incorporated in USA (the 'Subsidiary') as at December 31, 2025 the total liabilities exceeded its total assets by ₹ 45.91 lakhs (March 2025 - ₹ 64.29 Lakhs). The Company is committed to provide necessary financial support as and when necessary. Considering the future prospect of the Subsidiary and continued support of the Company, the investment in the Subsidiary is measured at cost.
 - In the light of the future prospect of the Subsidiary and committed continued support of Parent, financial results of the subsidiary mentioned in point (d) have been prepared on a going concern basis and the same is considered for preparation of consolidated financial results.
 - During the quarter ended 30 September 2025, 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.
 - 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 ₹ 6.854 lakhs against Gratuity, as past service cost for the period ending December 31st, 2025, 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 period ended December 31st, 2025.
 - Corresponding previous period's figures have been regrouped and reclassified wherever necessary.
 - The above is an extract of the detailed format of Financial Results for the quarter ended December 31, 2025, filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated Financial Results for the quarter ended December 31, 2025, are available on stock exchange websites at www.nseindia.com and www.bseindia.com and on Company's website at www.irisregtech.com.
 - # - Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules, whichever is applicable.

Place: Navi Mumbai Date: February 14, 2026 By order of the Board of Directors of IRIS RegTech Solutions Limited (Formerly known as IRIS Business Services Limited) K. Balachandran Whole Time Director & CEO DIN: 0080055

Infronics Systems Limited

CIN: L72200TG2000PLC033629 Registered Office: Plot No: 30, 31, Brigade Towers, West Wing, First Floor, Nanakramguda, Financial District Gachibowli Hyderabad Telangana 500032 India Tel: +91-7207919111 Email: company@infronics.in Web: www.infronics.in

Extract of Financial Results for the quarter and nine months ended December 31, 2025 (Rs. in Lakhs)

S. No	Particulars	Standalone			
		Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
		31-12-2025 Un-audited	30-09-2025 Un-audited	31-12-2024 Un-audited	31-03-2025 Audited
1.	Total Income from Operations	-	-	39.14	228.58
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(18.82)	(21.44)	11.23	156.76
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(18.82)	(21.44)	11.23	156.76
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(18.82)	(22.48)	8.17	112.38
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(18.82)	(22.48)	8.17	112.38
6.	Equity Share Capital	792.65	792.65	792.65	792.65
7.	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year				(457.95)
8.	Earnings Per Share (of Rs.10 /- each) (for continuing and discontinued operations) -				
	1. Basic:	(0.24)	(0.28)	0.10	1.42
	2. Diluted:	(0.24)	(0.28)	0.10	1.42

- Notes:**
- In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Unaudited Financial Results have been prepared by Company and reviewed by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on February 14, 2026. The Statutory auditors have carried out Limited review for the quarter ended December 31, 2025.
 - The Unaudited Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
 - The Company is primarily engaged in the business of providing "IT Software Products" and all other activities are incidental to the main activities of the company. Accordingly, there are no separate reportable segments as per Ind AS 108 - "Operating Segments".
 - The results for the quarter ended December 31, 2025 are available on BSE Limited's website (www.bseindia.com) and on the Company's website (www.infronics.in).
 - Figures for the previous period have been regrouped/rearranged wherever necessary to confirm to the presentation of the current period.
 - Deferred Tax Asset on carried forward business loss and unabsorbed depreciation has not been recognised in the books of accounts due to uncertainty in future profitability and adjustment of such losses.
 - The Customer Contracts with BSNL for providing SMS services to various banks were fully concluded during the previous financial year. These contracts have not been renewed subsequently and on account of this currently, there is no active business undertaken by the company. However, the company has sufficient cash balances to settle all the liabilities as at December 31, 2025 and liabilities estimated to arise in the next twelve months. The management is also exploring and researching on developing a technological product.
 - During the Previous reporting quarter the company received a demand notice dated July 11, 2025, from M/s Mudunuru Limited claiming a sum of Rs. 12,05,23,699/- purportedly due from the company (including a principal component of Rs. 8,60,30,257 and interest component of Rs. 3,44,93,442/- for alleged services, supported by alleged proforma invoices dated between March 2023 and April 2025. The company has formally responded on July 21, 2025, with a notice of dispute denying any liability and calling Mudunuru's claim false and fabricated. It also contends that all obligations under the last business arrangement with Mudunuru which ended in October 2022 have been fully settled, that no new contract exists thereafter, that the invoices attached to the demand are concocted. The management has obtained legal opinion dated 13th August 2025 on the tenability of this demand notice, which confirms that the company's defense is tenable and likely to succeed in defeating any petition under Section 9 of the IBC by Mudunuru Ltd. The company has reasonable grounds to demonstrate that no operational debt is currently due and all obligations under the last contractual engagement were satisfied, and the subsequent invoices are not backed by any agreed contracts and provisions. Further during the current reporting period, the Company was informed that a criminal complaint has been filed by Mr. Mudunuru Madhusudan Raju pursuant to which an FIR has been registered

2 कंपनी समाचार

संक्षेप में

कारोबार अलग करेगी रेलिगेयर एंटरप्राइजेज

बर्मन परिवार समर्थित रेलिगेयर एंटरप्राइजेज लिमिटेड (आरईएल) ने अपने वित्तीय सेवा और बीमा कारोबार को दो अलग-अलग सूचीबद्ध इकाइयों में विभाजित करने की योजना को मंजूरी दे दी है। कंपनी ने यह कदम शेयरधारकों के लिए परिसंपत्तियों का मूल्य बढ़ाने और अपनी भावी व्यावसायिक कार्ययोजना को और अधिक स्पष्ट एवं केंद्रित करने के उद्देश्य से उठाया है। वित्तीय सेवा कंपनी ने बयान में कहा कि फरवरी, 2025 में बर्मन परिवार द्वारा रेलिगेयर का नियंत्रण अपने हाथ में लेने के बाद से यह कंपनी द्वारा घोषित पहला बड़ा पुनर्गठन है। प्रस्तावित व्यवस्था के तहत, आरईएल के पास केयर हेल्थ इंश्योरेंस लिमिटेड में अपनी हिस्सेदारी बनी रहेगी, जो मुख्य रूप से बीमा क्षेत्र पर केंद्रित इकाई के रूप में काम करेगी। *भाषा*

निसस फाइनेंस शुरू करेगी लैंड फंड

अल्टरनेटिव इन्वेस्टमेंट फर्म निसस फाइनेंस इस साल 2,000 करोड़ रुपये का लैंड फंड शुरू करने की योजना बना कर रही है। इसमें शुरुआती रकम 1,000 करोड़ रुपये होगी। इसके बाद अगले साल 1,000 करोड़ रुपये की रकम और होगी। कंपनी 2,000 करोड़ रुपये का एक छोटा और मझोला रियल एस्टेट इन्वेस्टमेंट ट्रस्ट (एसएम रीट) प्लेटफॉर्म भी लाने की तैयारी कर रही है। एक शीर्ष अधिकारी ने यह जानकारी दी है। जहां कंपनी लैंड फंड और एसएम रीट योजना तेज कर रही है, वहीं निसस का मकसद इस साल के आखिर तक दुबई और भारत के बीच अपने प्रबंधनाधीन परिसंपत्ति (एयूएम) को दोगुना करना है, जो वित्त वर्ष 26 की पहली छमाही तक लगभग 1,900 करोड़ रुपये थीं। *बीएस*

एआई की मांग से लेनोवो का राजस्व 7% बढ़ा

प्रौद्योगिकी क्षेत्र की दिग्गज कंपनी लेनोवो इंडिया ने वित्त वर्ष 2025-26 की तीसरी तिमाही में अपने राजस्व में सात प्रतिशत की वृद्धि दर्ज की है, जो बढ़कर 8,145 करोड़ रुपये हो गया है। कंपनी के अनुसार, भारत में डिजिटलीकरण की गति, एआई को तेजी से अपनाए जाने और मोबाइल, कंप्यूटर/लैपटॉप व अवसंरचना खंडों के मजबूत प्रदर्शन से इस विकास को बल मिला है। लेनोवो इंडिया के उपाध्यक्ष और प्रबंध निदेशक शैलेन्द्र कट्याल ने कहा कि यह प्रदर्शन किसी एक बार के उछाल के बजाय निरंतर बनी रहने वाली मांग को दर्शाता है। *भाषा*

आईटी: एआई से निराशावाद की बात अभी जल्दबाजी

अभीक दास और अजिंक्य कावले
बेंगलूर/मुंबई, 15 फरवरी

एक इक्विटी ट्रेडिंग फर्म में काम करने वाले सतीश महाजन (नाम बदला हुआ) का कहना है कि शुरू में आर्टिफिशियल इंटेलिजेंस (एआई) से काम के घंटों के दौरान समय बचने की उम्मीद थी। उन्होंने कहा, 'जब हमने दो साल पहले तेजी से कोडिंग करने के लिए एआई का उपयोग करना शुरू किया, तो इरादा शेष समय में प्रौद्योगिकी और कोड स्टेक के नए स्वरूपों का पता लगाना था। इसके विपरीत, आज डेवलपर अधिक घंटों तक काम कर रहे हैं क्योंकि उत्पादन यानी काम पूरा करने की समय-सीमा तेजी से कम हो गई है। यह एक सप्ताह से घटकर सिर्फ एक दिन तक रह गई है।' काम की रफ्तार में यह तेजी अब डेवलपर की दैनिक जिंदगी पर असर डाल रही है।

बेंगलूर में डॉटनेट आर्किटेक्ट राघव शेठी (नाम बदला गया) के पास 17 से अधिक वर्षों का अनुभव है। उनका कहना है कि जो इंजीनियर प्रभावी ढंग से एआई का उपयोग करना जानते हैं, उन्हें अपना जीवन आसान लगेगा। बेहतर प्रॉम्प्ट इंजीनियरिंग के साथ जो काम पहले दो से तीन दिन में होते थे, अब एक ही दिन में पूरे किए जा सकते हैं। लेकिन इस दक्षता के साथ कुछ शर्तें भी जुड़ी हैं। उनका कहना है कि एआई एजेंट 90 प्रतिशत समय सही ढंग से काम कर सकते हैं, लेकिन मानवीय हस्तक्षेप अभी भी जरूरी है, चाहे त्रुटियों को ठीक करना हो, समाधानों का अनुकूल करना हो या कई एआई-आधारित विकल्पों में से सही आउटपुट चुनना हो।



एआई एजेंट 90 प्रतिशत समय सही ढंग से काम कर सकते हैं, लेकिन मानवीय हस्तक्षेप अभी भी जरूरी

महाजन ने कहा कि इस बदलाव ने कोडिंग की प्रकृति को ही मौलिक रूप से बदल दिया है। उन्होंने कहा, 'व्यक्तिगत रूप से, हमने कम से कम 90 प्रतिशत तक कोडिंग करना बंद कर दिया है। हमारा अधिकांश समय अब प्रॉम्प्ट और समीक्षा में जाता है। पहले जिन कार्यों को सीटीओ और प्रबंधकों द्वारा संभाला जाता था, वे अब डेवलपर की भूमिका का हिस्सा हैं।' इन जमीनी स्तर के बदलावों ने भारत के आईटी सेवा मॉडल के भविष्य को लेकर व्यापक चिंताओं को जन्म दिया है। इस बार चिंता एंथ्रोपिक द्वारा

क्लाउड को-वर्क की पेशकश को लेकर है, जो एक जेनरेटिव एआई प्लेटफॉर्म है। इनमें 11 प्लग-इन हैं जिन्हें पिछले महीने कानूनी, बिक्री, मार्केटिंग और डेटा विश्लेषण में कार्यों को स्वचालित करने के लिए पेश किया गया। इससे निवेशकों के दिमाग में यह सवाल घूम रहा है कि यदि एआई एजेंट स्वतंत्र रूप से जटिल परिचालन समस्याओं को हल कर सकते हैं तो कई पारंपरिक सॉफ्टवेयर लेयर कितने आवश्यक रह जाएंगे। इसके बाद कई बड़ी आईटी सेवा कंपनियों के शेयरों की कीमतों और मूल्यांकन में गिरावट आई।

इक्विटी, ऋण से 1.2 अरब डॉलर जुटाएगी नेयसा

एआई आधारित क्लाउड सेवा प्रदाता नेयसा इक्विटी और ऋण के माध्यम से कुल 1.2 अरब डॉलर जुटा रही है। ब्लैकस्टोन से संबद्ध निजी इक्विटी फंडों और सह-निवेशकों ने इक्विटी पूंजी के माध्यम से इसमें 60 करोड़ डॉलर का निवेश किया है। इस इक्विटी निवेश के आधार पर, नेयसा ऋण वित्तपोषण के माध्यम से अतिरिक्त 60 करोड़ डॉलर की रकम जुटाएगी।

कोष जुटाए जाने से जुड़ी प्रक्रिया में भाग लेने वाले अन्य निवेशकों में टीसर वेंचर ग्रोथ, टीवीएस कैपिटल, 360 वन एसेट्स और नेक्सस वेंचर्स शामिल हैं। फर्म के मूल्यांकन को साझा नहीं किया गया। नेयसा भारत में तेजी से बढ़ने वाला एआई एक्सेलरेशन क्लाउड प्लेटफॉर्म है जो उद्यमों और सरकारी संस्थाओं को मिशन-क्रिटिकल समाधान मुहैया कराता है। कंपनी को इंडियाएआई मिशन द्वारा अपने अनुमोदित क्लाउड सेवा प्रदाताओं में से एक के रूप में चुना गया है। कंपनी ने एक बयान में कहा कि यह फंडिंग भारत में

20,000 से अधिक जीपीयू के नेयसा के नियोजित विस्तार और तैनाती के लिए एक ठोस प्रोत्साहन प्रदान करती है, जिससे देश की एआई क्रांति को सक्षम बनाने में मदद मिलेगी।

नेयसा के सह-संस्थापक और मुख्य कार्य अधिकारी शरद सांची ने कहा, 'भारत की एआई महत्वाकांक्षा को बड़े पैमाने पर प्रोडक्शन ग्रेड इन्फ्रास्ट्रक्चर बनाने और चलाने की जरूरत है। नेयसा, इंडियाएआई मिशन के लक्ष्यों के हिसाब से सॉल्वर क्यूट की एजीक्यूशन लेयर और एआई रिसर्च इनेबलमेंट और अपनाने पर फोकस कर रही है।' नेयसा ने अब तक 5 करोड़ डॉलर जुटाए हैं। वर्ष 2024 में फर्म ने मैट्रिक्स पार्टनर्स इंडिया, नेक्सस वेंचर पार्टनर्स और एनटीटीवीसी के नेतृत्व में सीड फंडिंग में 2 करोड़ डॉलर जुटाए थे। अक्टूबर 2024 में, फर्म ने फिर से सीरीज ए में 3 करोड़ डॉलर की रकम जुटाई। *बीएस*

अनिश्चित मांग से दोपहिया निर्यात अस्थिर

अंजलि सिंह
मुंबई, 15 फरवरी

अक्टूबर-दिसंबर तिमाही में देश के दोपहिया वाहन निर्यात की राह में स्पष्ट अंतर देखने को मिला। जहां कुछ विनिर्माताओं ने विदेशी बाजारों में अपनी बिक्री में फिर से वृद्धि दर्ज की, वहीं अन्य अब भी प्रमुख अंतरराष्ट्रीय बाजारों में अनिश्चित और अस्थिर मांग से जूझ रहे हैं। इससे अथूरे और खास बाजार वाले सुधार का पता चलता है।

उद्योग के विशेषज्ञों का मानना है कि इस तरह की अस्थिरता दोपहिया वाहन निर्यात के कारोबार को स्वाभाविक हिस्सा है, जो बदलते राजनीतिक, आर्थिक और प्रतिस्पर्धी कारकों से बनती-बिगड़ती है। अलबत्ता जो बात सबसे अलग है, वह है वैश्विक बाजारों में 'ब्रांड इंडिया' का लगातार मजबूत होना।

प्राइमस पार्टनर्स के प्रबंध निदेशक अनुराग सिंह ने कहा, 'निर्यात से इतर भी भारतीय कंपनियों ने विदेशी संयंत्रों, अंतिम असेंबली परिचालन

और वैश्विक साझेदारियों में निवेश किया है, जिससे उनकी दीर्घकालिक प्रतिबद्धता और विश्वसनीयता मजबूत हुई है। अल्पकालिक उतार-चढ़ावों के बावजूद भारत का दोपहिया वाहन उद्योग धीरे-धीरे किसी कम लागत वाले निर्यातक से उभरते बाजारों के लिए विश्वसनीय परिवहन साझेदार के रूप में विकसित हो रहा है।' बजाज ऑटो के मामले में निर्यात स्पष्ट रूप से बेहतर उम्मीद के रूप में उभरा। बजाज ऑटो के प्रबंध निदेशक राजीव बजाज ने कहा, 'निर्यात ने जोरदार वापसी की है और तीसरी तिमाही में यह 2,00,000 प्रति माह का स्तर पार कर चुका है, जो हम लगभग तीन वर्षों में पहली बार देख रहे हैं।' उन्होंने कहा कि यह सुधार 'पूरे लैटिन अमेरिका में है, जहां कोलंबिया और ब्राजील विशेष रूप से अच्छा प्रदर्शन कर रहे हैं। हालांकि अफ्रीका में स्थिति मिलीजुली है।

बजाज ने कहा कि निर्यात का योद्धानु कुल बिक्री में लगभग 40 प्रतिशत है।

स्पेक्ट्रम पर सर्वोच्च न्यायालय के फैसले से ...

एयरसेल, आरकॉम से वसूली होगी प्रभावित

सुब्रत पांडा
मुंबई, 15 फरवरी

बैंकों का कहना है कि सर्वोच्च न्यायालय के फैसले से एयरसेल और रिलायंस कम्युनिकेशंस (आरकॉम) की दिवालियापन कार्यवाही से जुड़ी वसूली प्रभावित हो सकती है। न्यायालय के निर्णय में कहा गया कि दूरसंचार सेवा प्रदाताओं को आवंटित स्पेक्ट्रम को कार्रपोरेट परिसंपत्ति के रूप में नहीं माना जा सकता है जिसे ऋण शोधन अक्षमता एवं

दिवालिया सहिता (आईबीसी) के तहत पुनर्गठित किया जा सके। बैंकों ने कहा कि इस फैसले से क्रेडिट मूल्यांकन ढांचे में भी बदलाव आने की उम्मीद है और ऋणदाताओं द्वारा दूरसंचार कंपनियों को ऋण देते समय उपलब्ध सुरक्षा की प्रकृति का पुनर्मूल्यांकन किए जाने की संभावना है। एक वरिष्ठ बैंकर ने नाम नहीं छापे जाने के अनुरोध के साथ कहा कि इस अदालती फैसले से दो कार्रपोरेट दिवालिया मामलों (एयरसेल और रिलायंस कम्युनिकेशंस)

सवाल जवाब

नए टूल शक्तिशाली, पर पूरे काम की जगह नहीं ले सकते

भारतीय आईटी सेवा फर्मों के शेयरों में पिछले कुछ दिनों में शायद सबसे बड़ी गिरावटों में से एक देखी गई है। बिकवाली की इस गिरावट से देश के बेंचमार्क इक्विटी सूचकांक पर भी असर पड़ा है। आईटी सेवा उद्योग की एक अंक में वृद्धि और एंथ्रोपिक के कॉ-वर्क जैसे एआई टूल के असर की वजह से कई लोग उद्योग के अस्तित्व पर ही सवाल उठा रहे हैं। हालांकि नैसकॉम के अध्यक्ष राजेश नाबियार इन चिंताओं को खारिज करते हैं। शिवाजी शिंदे के साथ वीडियो पर हुई बातचीत में उन्होंने आईटी उद्योग की वृद्धि और भूमिका का बचाव किया। संपादित अंश ...



एंथ्रोपिक के को-वर्क जैसे टूल के असर को आप किस तरह देखते हैं? कई लोगों का मानना है कि यह उद्योग के लिए अस्तित्व का संकट हो सकता है।

इसमें कोई शक नहीं है कि क्लाउड को-वर्क जैसे मॉडलों ने उत्पादकता और प्रदर्शन में खासा सुधार दिखाया है। ये टूल स्पष्ट रूप से विकसित हो रहे हैं और प्रदर्शित कर रहे हैं कि वे केवल कोडिंग अडिस्टेंट होने की तुलना में आगे निकल चुके हैं। वे समूचे वर्कफ्लो और ज्ञान-प्रधान कार्यों को सुव्यवस्थित करने लगे हैं। उस बदलाव को स्वीकार किया जाना चाहिए। किसी एजेंट के रूप में ये प्रणालियां जो कर सकती हैं, उसमें तेजी से उछाल आई है। जिस रफ्तार से वे अब ऐसी उत्पादकता तैयार कर सकते हैं, जिनमें पहले पारंपरिक सॉफ्टवेयर डेवलपमेंट चक्र में दिन, महीने या साल तक लागते थे, वह उल्लेखनीय है। इसमें कोई संदेह नहीं है कि उत्पादकता में सार्थक लाभ होगा। यह मानना सही नहीं है कि क्लाउड कॉ-वर्क या इसी तरह की एजेंटिक प्रणाली जैसे नए जमाने के टूल आसानी से 'प्लग एंड प्ले' कर सकते हैं और इस जटिलता को बदल सकते हैं। हालांकि ये टूल शक्तिशाली हैं, लेकिन वे उस जटिल एंटरप्राइज संदर्भ को पूरी तरह से प्रतिस्थापित नहीं कर सकते हैं, जिसमें सेवा फर्म काम करती हैं।

क्या अतीत में हमने इसी तरह का तकनीकी बदलाव देखा है जिससे मिलती-जुलती चिंताएं पैदा हुईं हों, लेकिन आखिर में वह किसी श्रेणी या कारोबारी मॉडल को खत्म करने के बजाय उद्योग का हिस्सा बन गया हो? इसकी सबसे करीबी मिसाल ईआरपी (एंटरप्राइज रिसोर्स प्लानिंग) लहर होगी,

जब ओरेकल और एसएपी जैसे एंटरप्राइज प्लेटफॉर्म मुख्य धारा बन गए थे। उस समय यह पक्का यकीन था कि पूरजोर वाले एंटर-प्राइज रिसोर्स प्लानिंग सिस्टम यानी अनिवार्य रूप से सास युग की शुरुआत, परंपरागत कोडिंग को पूरी तरह से खत्म कर देगा। सेवा कंपनियों का काम छिन जाएगा। वास्तव में हुआ इसके उलट। सिस्टम इंटीग्रेटरों की मांग पहले की तुलना में पांच गुना तक बढ़ गई। सर्विस कंपनियों ने इंटीग्रेशन, कस्टमाइजेशन और मेटेनंस के जरिये ईआरपी वेंडर्स की तुलना में कहीं ज्यादा मूल्य सृजन किया, जो ईआरपी वेंडर के सामान्य क्रिया-न्यवन में होता। मैं यह नहीं कर रहा हूँ कि आज की एआई लहर वैसी ही है, लेकिन यह उपयोगी समानता है।

अगर एआई टूल एंटरप्राइज सिस्टम में गहराई से शामिल हो जाते हैं और उत्पादकता में लगातार फायदा देते हैं, तो क्या सिस्टम इंटीग्रेटर की लंबे समय की जरूरत कम नहीं हो जाएगी? एक बार जब एंटरप्राइज इन क्षमताओं को अपना लेते हैं, तो एसाई पार्टनर्स के लिए क्या संरचनात्मक भूमिका रह जाती है? मुझे नहीं लगता कि जरूरत गायब हो जाती है, यह बदल जाती है। एंटरप्राइज को आज के काम से बहुत अलग काम करने के लिए एसआई पार्टनर की जरूरत होगी। डेटा रेडीनेस जैसी किसी बुनियादी चीज को लें। कई एंटरप्राइज डेटाबेस दशकों से विकसित हुए हैं। एंआई सिस्टम के लिए उस डेटा को तैयार करना, उसे साफ करना, उसकी संरचना तैयार करना, प्रशासन और उसका पालन सुनिश्चित करना, वे अलग-अलग में एक बहुत बड़ा काम है। एआई टूल के मौजूद होने मात्र से ही यह स्वचालित रूप से नहीं होता है।

बैंक और तेल कंपनियों से मुनाफे को धार

पृष्ठ 1 का शेष

हालांकि बैंकों को छोड़कर सभी क्षेत्रों में आय वृद्धि में तेजी आई। भारतीय रिजर्व बैंक द्वारा ब्याज दरों में कटौती के बाद बेंचमार्क ऋण दर में गिरावट के कारण बैंकों की सकल ब्याज आय में नरमी देखी गई।

वित्त वर्ष 2026 की तीसरी तिमाही में नमूने में शामिल सभी कंपनियों की कुल शुद्ध बिक्री या आय 8.9 फीसदी बढ़ी, जो पिछली 11 तिमाही में सबसे तेज वृद्धि है। इन कंपनियों की शुद्ध बिक्री वित्त वर्ष 2026 की तीसरी तिमाही में 41.17 लाख करोड़ रुपये रही जो वित्त वर्ष 2025 की तीसरी तिमाही में लगभग 37.8 लाख करोड़ रुपये थे और चालू वित्त वर्ष की दूसरी तिमाही में 39.2 लाख करोड़ रुपये थी। इसकी तुलना में गैर-क्रोयि क्षेत्र की कंपनियों की कुल शुद्ध आय वित्त वर्ष 2026 की तीसरी तिमाही में 10.9 फीसदी बढ़ी जो पिछले वित्त वर्ष की समान तिमाही में 9.2 फीसदी और वित्त वर्ष 2026 की दूसरी तिमाही में 9.7 फीसदी बढ़ी थी। इन कंपनियों की कुल शुद्ध बिक्री या आय वित्त वर्ष 2026 की तीसरी तिमाही में बढ़कर 32.47 लाख करोड़ रुपये हो गई, जो पिछले वित्त वर्ष की तीसरी तिमाही में 29.69 लाख करोड़ रुपये थी और वित्त वर्ष 2026 की दूसरी तिमाही में 30.76 लाख करोड़ रुपये थी।

कुल आय और मुनाफे पर धातु और जिस की कीमतों में हालिया वृद्धि का प्रतिकूल प्रभाव भी दिखता है। जिस की ऊंची कीमतों के कारण कंपनियों की कच्चे माल की लागत में वृद्धि हुई लेकिन आरबीआई द्वारा पव्लू (स्पेक्ट्रम को एक कार्रपोरेट संपत्ति के रूप में नहीं माना जा सकता है) के संदर्भ गंभीरता से विचार





EXTRACT OF UNAUDITED STANDALONE/ CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(Figures in ₹ Lakhs, unless otherwise indicated)

Particulars	Standalone					
	Quarter ended			Nine months ended		Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
Total revenue from operations	3,28,363	5,32,689	3,15,880	12,47,778	12,27,610	15,04,987
Profit before tax and exceptional items	11,329	18,034	14,811	43,459	44,832	53,470
Profit before tax and after exceptional items	11,137	18,034	14,811	43,267	44,832	1,05,633
Net Profit after tax	8,270	13,382	11,059	32,130	33,340	85,478
Total Comprehensive Income after tax	8,324	13,404	11,094	32,240	33,395	84,963
Paid-up equity share capital (Face value of ₹ 10 per share)	29,601	29,601	29,601	29,601	29,601	29,601
Other equity (excluding Revaluation Reserves)						4,47,068
Net worth						4,76,669
Earning Per Share (Not annualized)						
Basic (amount in ₹)	2.79	4.52	3.74	10.85	11.26	28.88
Diluted (amount in ₹)	2.79	4.52	3.74	10.85	11.26	28.88

Particulars	Consolidated					
	Quarter ended			Nine months ended		Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
Total revenue from operations from continuing operation	3,40,537	5,45,873	3,31,559	12,87,327	12,75,548	15,67,949
Profit before tax and exceptional items from continuing operation	17,990	29,796	22,718	76,514	64,752	80,837
Profit before tax and after exceptional items from continuing operation	17,555	29,796	22,718	76,079	64,752	1,11,433
* Net Profit after tax	13,124	22,205	18,111	59,617	60,437	97,624
* Total Comprehensive Income after tax	13,303	22,158	18,056	59,756	60,356	96,939
Paid-up equity share capital (Face value of ₹ 10 per share)	29,601	29,601	29,601	29,601	29,601	29,601
Other equity (excluding Revaluation Reserves)						5,50,910
Net worth						5,80,511
Earning Per Share (Not annualized)						
Basic (amount in ₹)	3.85	6.46	5.32	16.90	18.54	30.41
Diluted (amount in ₹)	3.85	6.46	5.32	16.90	18.54	30.41

Notes:
 1. The above is an extract of the detailed format of the Standalone and Consolidated Financial Results filed with the Stock Exchanges for the quarter and nine months ended December 31, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended. The full format of the aforesaid Financial Results is available on the Stock Exchange websites (www.nseindia.com and www.bseindia.com) and company's website www.ptcindia.com.
 2. The above financial results were reviewed by the Audit Committee, with the management, in its meeting dated February 14, 2026 before submission to the Board for approval and the Board has approved the financial results in its meeting held on the same day i.e. February 14, 2026. These financial results have been reviewed by the Statutory Auditors of the Parent Company i.e. PTC India Limited.
 3. The Board of Directors of the Company in its meeting held on February 14, 2026 has declared an interim dividend of ₹ 3 per equity share of ₹ 10 each for Financial Year 2025-26.

Place: New Delhi
 Date: February 14, 2026
 (Dr. Manoj Kumar Jhawar)
 Chairman & Managing Director
PTC India Limited
 (CIN: L40105DL1999PLC099328)
 Registered Office: 2nd Floor, NBCC Tower, 15 Bhikaji Cama Place, New Delhi - 110 066, Tel: 011- 41659500, 41595100, 46484200, Fax: 011-41659144, E-mail: info@ptcindia.com, Website: www.ptcindia.com



IRIS RegTech Solutions Limited

(Formerly known as IRIS Business Services Limited)

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

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Website: www.irisregtech.com, CIN: L72900MH2000PLC128943

EXTRACT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THREE MONTHS AND NINE MONTHS ENDED DECEMBER 31, 2025

(₹ In Lakhs, except per share data and per equity data)

Sr. No.	Particulars	Three Months Ended			Nine Months Ended		Yearly
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations							
1	Total Income from Operations	3558.83	2856.35	2885.28	8934.40	7993.63	10967.60
2	Net Profit/(Loss) for the period from continuing operations (before tax, Exceptional and/or Extraordinary items #)	713.40	209.63	516.58	1001.73	1439.16	1916.57
3	Net Profit/(Loss) for the period before tax from continuing operations (after Exceptional and/or Extraordinary items #)	713.40	209.63	516.58	1001.73	1439.16	1916.57
4	Net Profit/(Loss) for the period after tax from continuing operations (after Exceptional and/or Extraordinary items #)	531.36	183.88	371.45	752.02	1027.72	1365.46
Discontinued Operation							
5	Net Profit/(Loss) for the period from discontinued operations (before tax, Exceptional and/or Extraordinary items #)	-	(16.70)	(18.70)	(63.01)	8.82	(61.50)
6	Exceptional items (Refer Note "F")	-	13598.67	-	13598.67	-	-
7	Net Profit/(Loss) for the period before tax from discontinued operations (after Exceptional and/or Extraordinary items #)	-	13581.97	(18.70)	13535.66	8.82	(61.50)
8	Tax Expense of Discontinued Operations	-	(2080.81)	6.61	(2048.85)	0.50	21.22
9	Net Profit/(Loss) for the period after tax from discontinued operations (after Exceptional and/or Extraordinary items #)	-	11501.16	(12.09)	11486.81	9.32	(40.28)
10	Net Profit/(loss) for the period/year	531.36	11685.04	359.36	12238.83	1037.04	1325.18
11	Other comprehensive income	(7.23)	(47.81)	38.06	(77.20)	14.26	(4.01)
12	Net Profit/(Loss) for the period / year attributable to:	531.36	11685.04	359.36	12238.83	1037.04	1325.18
	Equity holders of the parent	531.31	11685.24	353.99	12234.05	1020.65	1302.64
	Non-controlling interests	0.05	(0.20)	5.37	4.78	16.39	22.54
13	Other comprehensive income (loss) for the period / year attributable to:	(7.23)	(47.81)	38.06	(77.20)	14.26	(4.01)
	Equity holders of the parent	(7.31)	(47.86)	38.16	(77.42)	14.24	(4.06)
	Non-controlling interests	0.08	0.05	(0.10)	0.22	0.02	0.05
14	Total comprehensive income (loss) for the period / year attributable to:	524.13	11637.23	397.42	12161.63	1051.30	1321.17
	Equity holders of the parent	524.00	11637.38	392.15	12156.63	1034.89	1298.58
	Non-controlling interests	0.13	(0.15)	5.27	5.00	16.41	22.59
15	Profit from Continued business	531.36	183.88	371.45	752.02	1027.72	1365.46
	Equity holders of the parent	531.30	183.83	371.36	751.85	1027.57	1365.28
	Non-controlling interests	0.06	0.05	0.09	0.17	0.15	0.18
16	Profit from Discontinued business	-	11501.16	(12.09)	11486.81	9.32	(40.28)
	Equity holders of the parent	-	11501.42	(17.38)	11482.20	(6.92)	(62.64)
	Non-controlling interests	-	(0.26)	5.29	4.61	16.24	22.36
17	Total Comprehensive Income for the period (comprising profit / (loss) for the period (after tax) and other Comprehensive Income (after tax))	524.13	11637.23	397.42	12161.63	1051.30	1321.17
18	Equity Share Capital	2056.82	2055.82	1999.46	2056.82	1999.46	2053.81
19	Reserves (excluding Revaluation Reserves) as shown in the Audited Balance Sheet of the Previous Year						5515.11
20	Earnings Per Equity Share of ₹ 10/- each (^ - not annualised)						
Continuing Operations							
a.	Basic (₹)	2.58 ^A	0.89 ^A	1.92 ^A	3.66 ^A	5.31 ^A	6.86
b.	Diluted (₹)	2.56 ^A	0.88 ^A	1.85 ^A	3.62 ^A	5.18 ^A	6.74
Discontinuing Operations							
a.	Basic (₹)	-	55.97 ^A	(0.09) ^A	55.87 ^A	(0.04) ^A	(0.31)
b.	Diluted (₹)	-	55.35 ^A	(0.09) ^A	55.31 ^A	(0.03) ^A	(0.31)
Continuing operation and Discontinued Operation							
a.	Basic (₹)	2.58 ^A	56.87 ^A	1.83 ^A	59.53 ^A	5.28 ^A	6.55
b.	Diluted (₹)	2.56 ^A	56.23 ^A	1.77 ^A	58.93 ^A	5.15 ^A	6.43

In respect to standalone results of the Company, the amounts are as follows: (₹ in Lakhs)

Particulars	Three Months Ended			Nine Months Ended		Yearly
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations						
Total Income from Operations	3423.25	2708.92	2768.54	8513.91	7610.69	10440.51
Profit before Exceptional Items and Tax	697.80	202.55	516.01	971.31	1328.93	1883.54
Exceptional items	-	349.48	-	349.48	-	-
Profit/(Loss) For The Period From Continuing Operations	517.80	472.82	372.08	1019.99	1011.22	1337.84
Discontinued Operations						
Profit before Tax	-	(17.87)	(37.03)	(80.92)	(39.87)	(123.24)
Gain on disposal of business (Refer Note "F")	-	12631.19	-	12631.19	-	-
Tax Expense of Discontinued Operations	-	(1972.79)	9.93	(1935.83)	10.71	35.70
Profit/(Loss) For The Period From Discontinued Operations	-	10640.53	(27.10)	10614.44	(29.16)	(87.54)
Profit for the Period	517.80	11113.35	344.98	11634.43	982.06	1250.30
Total Comprehensive Income	490.19	11049.12	386.22	11513.54	993.10	1241.83

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 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 nine months ended December 31st, 2025 were reviewed, and recommended by the Audit committee of the Board and approved by the Board of Directors at its meeting held on February 14th, 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. With respect to our investment in IRIS Business Services, LLC incorporated in USA (the 'Subsidiary') as at December 31, 2025 the total liabilities exceeded its total assets by ₹ 45.91 lakhs (March 2025 - ₹ 64.29 Lakhs). The Company is committed to provide necessary financial support as and when necessary. Considering the future prospect of the Subsidiary and continued support of the Company, the investment in the Subsidiary is measured at cost.
 e. In the light of the future prospect of the Subsidiary and committed continued support of Parent, financial results of the subsidiary mentioned in point (d) have been prepared on a going concern basis and the same is considered for preparation of consolidated financial results.
 f. During the quarter ended 30 September 2025, 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.
 g. 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 ₹ 6.854 lakhs against Gratuity, as past service cost for the period ending December 31st, 2025, 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 period ended December 31st, 2025.
 h. Corresponding previous period's figures have been regrouped and reclassified wherever necessary.
 i. The above is an extract of the detailed format of Financial Results for the quarter ended December 31, 2025, filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated Financial Results for the quarter ended December 31, 2025, are available on stock exchange websites at www.nseindia.com and www.bseindia.com and on Company's website at www.irisregtech.com.
 j. # - Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules, whichever is applicable.

Place: Navi Mumbai
 Date: February 14, 2026
 By order of the Board of Directors of IRIS RegTech Solutions Limited (Formerly known as IRIS Business Services Limited)
 K. Balachandran
 Whole Time Director & CEO
 DIN: 0080055

Infronics Systems Limited
 (CIN: L72200TG2000PLC033629)
 Registered Office: Plot No. 30, 31, Brigade Towers, West Wing, First Floor, Nanakramguda, Financial District Gachibowli Hyderabad Telangana 500032 India Tel: +91-7207919111
 Email: company@infronics.in Web: www.infronics.in

Extract of Financial Results for the quarter and nine months ended December 31, 2025 (Rs. in Lakhs)

S. No.	Particulars	Standalone			
		Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
		31-12-2025 Un-audited	30-09-2025 Un-audited	31-12-2024 Un-audited	31-03-2025 Audited
1.	Total Income from Operations	-	-	39.14	228.58
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(18.82)	(21.44)	11.23	156.76
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(18.82)	(21.44)	11.23	156.76
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(18.82)	(22.48)	8.17	112.38
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(18.82)	(22.48)	8.17	112.38
6.	Equity Share Capital	792.65	792.65	792.65	792.65
7.	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year				(457.95)
8.	Earnings Per Share (of Rs.10 /- each) (for continuing and discontinued operations) -				
	1. Basic:	(0.24)	(0.28)	0.10	1.42
	2. Diluted:	(0.24)	(0.28)	0.10	1.42

Notes:
 1. In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Unaudited Financial Results have been prepared by Company and reviewed by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on February 14, 2026. The Statutory auditors have carried out Limited review for the quarter ended December 31, 2025.
 2. The Unaudited Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
 3. The Company is primarily engaged in the business of providing "IT Software Products" and all other activities are incidental to the main activities of the company. Accordingly, there are no separate reportable segments as per Ind AS 108 - "Operating Segments".
 4. The results for the quarter ended December 31, 2025 are available on BSE Limited's website (www.bseindia.com) and on the Company's website (www.infronics.in).
 5. Figures for the previous period have been regrouped/rearranged wherever necessary to confirm to the presentation of the current period.
 6. Deferred Tax Asset on carried forward business loss and unabsorbed depreciation has not been recognised in the books of accounts due to uncertainty in future profitability and adjustment of such losses.
 7. The Customer Contracts with BSNL for providing SMS services to various banks were fully concluded during the previous financial year. These contracts have not been renewed subsequently and on account of this currently, there is no active business undertaken by the company. However, the company has sufficient cash balances to settle all the liabilities as at December 31, 2025 and liabilities estimated to arise in the next twelve months. The management is also exploring and researching on developing a technological product.
 8. During the Previous reporting quarter the company received a demand notice dated July 11, 2025, from M/s Mudunuru Limited claiming a sum of Rs. 12,05,23,699/- purportedly due from the company (including a principal component of Rs. 8,60,30,257 and interest component of Rs. 3,44,93,442/- for alleged services, supported by alleged proforma invoices dated between March 2023 and April 2025. The company has formally responded on July 21, 2025, with a notice of dispute denying any liability and calling Mudunuru's claim false and fabricated. It also contends that all obligations under the last business arrangement with Mudunuru which ended in October 2022 have been fully settled, that no new contract exists thereafter, that the invoices attached to the demand are concocted. The management has obtained legal opinion dated 13th August 2025 on the tenability of this demand notice, which confirms that the company's defense is tenable and likely to succeed in defeating any petition under Section 9 of the IBC by Mudunuru Ltd. The company has reasonable grounds to demonstrate that no operational debt is currently due and all obligations under the last contractual engagement were satisfied, and the subsequent invoices are not backed by any agreed contracts and provisions. Further during the current reporting period, the Company was informed that a criminal complaint has been filed by Mr. Mudunuru Madhusudan Raju pursuant to which an FIR has been registered with the P.M. Palem Police Station Vishakhapatnam City, against Directors, Promoters and Chief Financial Officer of the Company in relation to allegations on account of the above Commercial Dispute. Additionally two of the Company's bank accounts have been debit frozen. The Company is examining the matter and is in the process of taking appropriate legal / procedural steps in accordance with the law for seeking appropriate relief including the issue relating to the Bank account debit freeze. The Hon'ble Principal Sessions Court, Visakhapatnam, vide its orders dated February 9, 2026, has granted Anticipatory Bail to the the Promoters, Directors and Chief Financial Officer of the company. Based on the above facts and legal advice obtained, management believes there is no present obligation as defined under Ind AS 37,



EXTRACT OF UNAUDITED STANDALONE/ CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(Figures in ₹ Lakhs, unless otherwise indicated)

Particulars	Standalone					
	Quarter ended			Nine months ended		Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
Total revenue from operations	3,28,363	5,32,689	3,15,880	12,47,778	12,27,610	15,04,987
Profit before tax and exceptional items	11,329	18,034	14,811	43,459	44,832	53,470
Profit before tax and after exceptional items	11,137	18,034	14,811	43,267	44,832	1,05,633
Net Profit after tax	8,270	13,382	11,059	32,130	33,340	85,478
Total Comprehensive Income after tax	8,324	13,404	11,094	32,240	33,395	84,963
Paid-up equity share capital (Face value of ₹ 10 per share)	29,601	29,601	29,601	29,601	29,601	29,601
Other equity (excluding Revaluation Reserves)						4,47,068
Net worth						4,76,669
Earning Per Share (Not annualized)						
Basic (amount in ₹)	2.79	4.52	3.74	10.85	11.26	28.88
Diluted (amount in ₹)	2.79	4.52	3.74	10.85	11.26	28.88

Particulars	Consolidated					
	Quarter ended			Nine months ended		Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
Total revenue from operations from continuing operation	3,40,537	5,45,873	3,31,559	12,87,327	12,75,548	15,67,949
Profit before tax and exceptional items from continuing operation	17,990	29,796	22,718	76,514	64,752	80,837
Profit before tax and after exceptional items from continuing operation	17,555	29,796	22,718	76,079	64,752	1,11,433
* Net Profit after tax	13,124	22,205	18,111	59,617	60,437	97,624
* Total Comprehensive Income after tax	13,303	22,158	18,056	59,756	60,356	96,939
Paid-up equity share capital (Face value of ₹ 10 per share)	29,601	29,601	29,601	29,601	29,601	29,601
Other equity (excluding Revaluation Reserves)						5,50,910
Net worth						5,80,511
Earning Per Share (Not annualized)						
Basic (amount in ₹)	3.85	6.46	5.32	16.90	18.54	30.41
Diluted (amount in ₹)	3.85	6.46	5.32	16.90	18.54	30.41

Notes:
 1. The above is an extract of the detailed format of the Standalone and Consolidated Financial Results filed with the Stock Exchanges for the quarter and nine months ended December 31, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended. The full format of the aforesaid Financial Results is available on the Stock Exchange websites (www.nseindia.com and www.bseindia.com) and company's website www.ptcindia.com.
 2. The above financial results were reviewed by the Audit Committee, with the management, in its meeting dated February 14, 2026 before submission to the Board for approval and the Board has approved the financial results in its meeting held on the same day i.e. February 14, 2026. These financial results have been reviewed by the Statutory Auditors of the Parent Company i.e. PTC India Limited.
 3. The Board of Directors of the Company in its meeting held on February 14, 2026 has declared an interim dividend of ₹ 3 per equity share of ₹ 10 each for Financial Year 2025-26.

Place: New Delhi Date: February 14, 2026 (Dr. Manoj Kumar Jhawar) Chairman & Managing Director

PTC India Limited

(CIN: L40105DL1999PLC099328)

Registered Office: 2nd Floor, NBCC Tower, 15 Bhikaji Cama Place, New Delhi - 110 066, Tel: 011- 41659500, 41595100, 46484200, Fax: 011-41659144, E-mail: info@ptcindia.com, Website: www.ptcindia.com



IRIS RegTech Solutions Limited

(Formerly known as IRIS Business Services Limited)

Registered Office: T-231, Tower 2, 3rd Floor, International Infotech Park, Vashi Station, Vashi, Navi Mumbai - 400703, Maharashtra, India. Tel: +91 22 67231000, E-mail: cs@irisbusiness.com Website: www.irisregtech.com, CIN: L72900MH2000PLC128943

EXTRACT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THREE MONTHS AND NINE MONTHS ENDED DECEMBER 31, 2025
 (₹ In Lakhs, except per share data and per equity data)

Sr. No.	Particulars	Continuing Operations					
		Three Months Ended			Nine Months Ended		Yearly
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
1	Total Income from Operations	3558.83	2856.35	2885.28	8934.40	7993.63	10967.60
2	Net Profit/(Loss) for the period from continuing operations (before tax, Exceptional and/or Extraordinary items #)	713.40	209.63	516.58	1001.73	1439.16	1916.57
3	Net Profit/(Loss) for the period before tax from continuing operations (after Exceptional and/or Extraordinary items #)	713.40	209.63	516.58	1001.73	1439.16	1916.57
4	Net Profit/(Loss) for the period after tax from continuing operations (after Exceptional and/or Extraordinary items #)	531.36	183.88	371.45	752.02	1027.72	1365.46
5	Net Profit/(Loss) for the period from discontinued operations (before tax, Exceptional and/or Extraordinary items #)	-	(16.70)	(18.70)	(63.01)	8.82	(61.50)
6	Exceptional items (Refer Note "F")	-	13598.67	-	13598.67	-	-
7	Net Profit/(Loss) for the period before tax from discontinued operations (after Exceptional and/or Extraordinary items #)	-	13581.97	(18.70)	13535.66	8.82	(61.50)
8	Tax Expense of Discontinued Operations	-	(2080.81)	6.61	(2048.85)	0.50	21.22
9	Net Profit/(Loss) for the period after tax from discontinued operations (after Exceptional and/or Extraordinary items #)	-	11501.16	(12.09)	11486.81	9.32	(40.28)
10	Net Profit/(loss) for the period/year	531.36	11685.04	359.36	12238.83	1037.04	1325.18
11	Other comprehensive income	(7.23)	(47.81)	38.06	(77.20)	14.26	(4.01)
12	Net Profit/(Loss) for the period / year attributable to:	531.36	11685.04	359.36	12238.83	1037.04	1325.18
	Equity holders of the parent	531.31	11685.24	353.99	12234.05	1020.65	1302.64
	Non-controlling interests	0.05	(0.20)	5.37	4.78	16.39	22.54
13	Other comprehensive income (loss) for the period / year attributable to:	(7.23)	(47.81)	38.06	(77.20)	14.26	(4.01)
	Equity holders of the parent	(7.31)	(47.86)	38.16	(77.42)	14.24	(4.06)
	Non-controlling interests	0.08	0.05	(0.10)	0.22	0.02	0.05
14	Total comprehensive income (loss) for the period / year attributable to:	524.13	11637.23	397.42	12161.63	1051.30	1321.17
	Equity holders of the parent	524.00	11637.38	392.15	12156.63	1034.89	1298.58
	Non-controlling interests	0.13	(0.15)	5.27	5.00	16.41	22.59
15	Profit from Continued business	531.36	183.88	371.45	752.02	1027.72	1365.46
	Equity holders of the parent	531.30	183.83	371.36	751.85	1027.57	1365.28
	Non-controlling interests	0.06	0.05	0.09	0.17	0.15	0.18
16	Profit from Discontinued business	-	11501.16	(12.09)	11486.81	9.32	(40.28)
	Equity holders of the parent	-	11501.42	(17.38)	11482.20	(6.92)	(62.64)
	Non-controlling interests	-	(0.26)	5.29	4.61	16.24	22.36
17	Total Comprehensive Income for the period (comprising profit / (loss) for the period (after tax) and other Comprehensive Income (after tax))	524.13	11637.23	397.42	12161.63	1051.30	1321.17
18	Equity Share Capital	2056.82	2055.82	1999.46	2056.82	1999.46	2053.81
19	Reserves (excluding Revaluation Reserves) as shown in the Audited Balance Sheet of the Previous Year						5515.11
20	Earnings Per Equity Share of ₹ 10/- each (^ - not annualised)						
	Continuing Operations						
	a. Basic (₹)	2.58 ^a	0.89 ^a	1.92 ^a	3.66 ^a	5.31 ^a	6.86
	b. Diluted (₹)	2.56 ^a	0.88 ^a	1.85 ^a	3.62 ^a	5.18 ^a	6.74
	Discontinuing Operations						
	a. Basic (₹)	-	55.97 ^a	(0.09) ^a	55.87 ^a	(0.04) ^a	(0.31)
	b. Diluted (₹)	-	55.35 ^a	(0.09) ^a	55.31 ^a	(0.03) ^a	(0.31)
	Continuing operation and Discontinued Operation						
	a. Basic (₹)	2.58 ^a	56.87 ^a	1.83 ^a	59.53 ^a	5.28 ^a	6.55
	b. Diluted (₹)	2.56 ^a	56.23 ^a	1.77 ^a	58.93 ^a	5.15 ^a	6.43

In respect to standalone results of the Company, the amounts are as follows: (₹ in Lakhs)

Particulars	Three Months Ended						Nine Months Ended		Yearly
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025	Audited		
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
Continuing Operations									
Total Income from Operations	3423.25	2708.92	2768.54	8513.91	7610.69	10440.51			
Profit before Exceptional Items and Tax	697.80	202.55	516.01	971.31	1328.93	1883.54			
Exceptional items	-	349.48	-	349.48	-	-			
Profit/(Loss) For The Period From Continuing Operations	517.80	472.82	372.08	1019.99	1011.22	1337.84			
Discontinued Operations									
Profit before Tax	-	(17.87)	(37.03)	(80.92)	(39.87)	(123.24)			
Gain on disposal of business (Refer Note "F")	-	12631.19	-	12631.19	-	-			
Tax Expense of Discontinued Operations	-	(1972.79)	9.93	(1935.83)	10.71	35.70			
Profit/(Loss) For The Period From Discontinued Operations	-	10640.53	(27.10)	10614.44	(29.16)	(87.54)			
Profit for the Period	517.80	11113.35	344.98	11634.43	982.06	1250.30			
Total Comprehensive Income	490.19	11049.12	386.22	11513.54	993.10	1241.83			

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 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 nine months ended December 31st, 2025 were reviewed, and recommended by the Audit committee of the Board and approved by the Board of Directors at its meeting held on February 14th, 2026.
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 e. In the light of the future prospect of the Subsidiary and committed continued support of Parent, financial results of the subsidiary mentioned in point (d) have been prepared on a going concern basis and the same is considered for preparation of consolidated financial results.
 f. During the quarter ended 30 September 2025, 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.
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 j. # - Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules, whichever is applicable.

Place: Navi Mumbai Date: February 14, 2026 By order of the Board of Directors of IRIS RegTech Solutions Limited (Formerly known as IRIS Business Services Limited) K. Balachandran Whole Time Director & CEO DIN: 0080055

Infronics Systems Limited
 CIN: L72200TG2000PLC033629
 Registered Office: Plot No: 30, 31, Brigade Towers, West Wing, First Floor, Nanakramguda, Financial District Gachibowli Hyderabad Telangana 500032 India Tel: +91-7207919111 Email: company@infronics.in Web: www.infronics.in

Extract of Financial Results for the quarter and nine months ended December 31, 2025 (Rs. in Lakhs)

S. No	Particulars	Standalone			
		Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-03-2025
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6.	Equity Share Capital	792.65	792.65	792.65	792.65
7.	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year				(457.95)
8.	Earnings Per Share (of Rs.10 /- each) (for continuing and discontinued operations) -				
	1. Basic:	(0.24)	(0.28)	0.10	1.42
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Notes:
 1. In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Unaudited Financial Results have been prepared by Company and reviewed by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on February 14, 2026. The Statutory auditors have carried out Limited review for the quarter ended December 31, 2025.
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 5. Figures for the previous period have been regrouped/rearranged wherever necessary to confirm to the presentation of the current period.
 6. Deferred Tax Asset on carried forward business loss and unabsorbed depreciation has not been recognised in the books of accounts due to uncertainty in future profitability and adjustment of such losses.
 7. The Customer Contracts with BSNL for providing SMS services to various banks were fully concluded during the previous financial year. These contracts have not been renewed subsequently and on account of this currently, there is no active business undertaken by the company. However, the company has sufficient cash balances to settle all the liabilities as at December 31, 2025 and liabilities estimated to arise in the next twelve months. The management is also exploring and researching on developing a technological product.
 8. During the Previous reporting quarter the company received a demand notice dated July 11, 2025, from M/s Mudunuru Limited claiming a sum of Rs. 12,05,23,699/- purportedly due from the company (including a principal component of Rs. 8,60,30,257 and interest component of Rs. 3,44,93,442/- for alleged services, supported by alleged proforma invoices dated between March 2023 and April 2025. The company has formally responded on July 21, 2025, with a notice of dispute denying any liability and calling Mudunuru's claim false and fabricated. It also contends that all obligations under the last business arrangement with Mudunuru which ended in October 2022 have been fully settled, that no new contract exists thereafter, that the invoices attached to the demand are concocted. The management has obtained legal opinion dated 13th August 2025 on the tenability of this demand notice, which confirms that the company's defense is tenable and likely to succeed in defeating any petition under Section 9 of the IBC by Mudunuru Ltd. The company has reasonable grounds to demonstrate that no operational debt is currently due and all obligations under the last contractual engagement were satisfied, and the subsequent invoices are not backed by any agreed contracts and provisions. Further during the current reporting period, the Company was informed that a criminal complaint has been filed by Mr. Mudunuru Madhusudan Raju pursuant to which an FIR has been registered with the P.M. Palem Police Station Vishakhapatnam City, against Directors,