Date: November 05, 2026

To, **BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 **Scrip Code: 543281**	To, **National Stock Exchange of India Limited** Corporate Communication Department Exchange Plaza, Bandra Kurla Complex Bandra (E), Mumbai-400051 **Symbol: SUVIDHAA**

Sub.: Outcome of the Board Meeting
Ref.: Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

With reference to the captioned subject, please be informed that the Board of Directors of the Company at their meeting held today i.e., Thursday, November 05, 2026 through audio/ video conference, inter alia considered and approved the Un-audited Financial Results (Standalone and Consolidated) along with Limited Review Report for the quarter and half year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which has been duly reviewed and recommended by the Audit Committee and Mr. Naresh Sharma, Managing Director of the Company has been duly approved by the Board to sign the Financials on behalf of the Company. **(Attached)**

The Board Meeting Commenced at 9.00 P.M. and concluded at 9.45 P.M.
The financial results will be made available on the Company's website https://www.suvidhaa.com/financial-results.html

For Suvidhaa Infoserve Limited

BHUMI NITIN MISTRY
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Date: 2026.11.05 22:37:47 +05'30'

SUVIDHAA INFOSERVE LIMITED ★ suvidhaa ★ Regd. Gandhinagar Corp. Mumbai

Bhumi Mistry
Company Secretary & Compliance Officer
Membership No.: A60337

Place: Mumbai

Encl.: a/a

JAIN KEDIA & SHARMA
CHARTERED ACCOUNTANTS

1001-1002, 10th Floor, Abhijeet-III, Nr. Mithakhali Six Roads, Law Garden, Ahmedabad 380 006.
Tel.: 079-26449920, 079-26449930, 079-40032023 | **Email:** clients@jainkediasharma.com

Independent Auditor's Report on the Interim Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Suvidhaa Infoserve Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Suvidhaa Infoserve Limited (the "Company") for the quarter ended and six months ended on September 30, 2026 together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (The "Listing Regulations, 2015"), as amended, which has been initialled by us for identification purposes.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We are also responsible to perform procedures in accordance with The Listing Regulations, 2015, as amended, to the extent applicable.



4. Based on our review conducted as stated in paragraph 3 ,nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of The Listing Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jain Kedia & Sharma
Chartered Accountants
FRN: 103920W



Tarak Shah
Partner
Membership No. 182100
UDIN: 26182100AOEUJC9854

Place: Ahmedabad
Date: 5th November, 2026

suvidhaa

Suvidhaa Infoserve Limited
CIN: L72900GJ2007PLC109642

Registered Office Address : Unit No. 02, 28th Floor, GIFT - II Building, Block No. 56, Road-5C, Zone-5, GIFT City, Gandhinagar, Taluka & District - Gandhinagar – 382355

Corporate Office Address : 14, Olympus Industrial Estate, Off Mahakali Caves Road, Andheri(East), Mumbai - 400093
Tel.:+ 91 9223 225 225 • Email: legal@suvidhaa.com • URL: www.suvidhaa.com

Statement of Standalone Unaudited Financial Results For Half Year Ended September 30, 2026

(Rupees in million, except per share data and if otherwise stated)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	31-Mar-26 (Audited)
1	**Income from operations**						
	Income from operations	4.1	4.7	1.1	8.8	4.9	7.4
	Total income from operations	**4.1**	**4.7**	**1.1**	**8.8**	**4.9**	**7.4**
2	Other income	0.2	0.0	0.0	0.2	5.5	5.9
3	**Total income (1+2)**	**4.3**	**4.7**	**1.1**	**9.0**	**10.5**	**13.3**
4	**Expenses**						
	Cost of services	1.6	10.2	0.3	11.9	0.5	1.0
	Changes in inventories	-	-	-	-	-	-
	Operating expenses	-	-	-	-		-
	Employee benefits expenses	1.5	1.8	2.6	3.3	5.2	11.0
	Finance cost	0.2	0.2	0.2	0.3	0.5	0.8
	Depreciation and amortisation expenses	1.3	1.2	1.2	2.5	2.8	5.1
	Other expenses	6.0	5.4	11.1	11.4	20.1	39.5
	Total expenses	**10.6**	**18.9**	**15.3**	**29.5**	**29.0**	**57.4**
5	**Profit before exceptional item and tax (3-4)**	**(6.3)**	**(14.2)**	**(14.2)**	**(20.5)**	**(18.5)**	**(44.0)**
6	**Exceptional items** (Refer note 4)			-		-	-
7	**Profit before tax (5-6)**	**(6.3)**	**(14.2)**	**(14.2)**	**(20.5)**	**(18.5)**	**(44.0)**
8	Tax expenses			-		-	-
9	**Profit after tax (7-8)**	**(6.3)**	**(14.2)**	**(14.2)**	**(20.5)**	**(18.5)**	**(44.0)**
10	Other Comprehensive Income/(Expenses) (net of tax)						
	Items that will not be reclassified to Profit or loss						
	-Remeasurements of the defined benefit plans			-		-	-
	-Equity Instruments through OCI			-		-	(3.1)
	-Income tax relating to items that will not be reclassified to Profit or loss					-	-
11	**Other comprehensive income, net of tax**			-		-	**(3.1)**
12	**Total Comprehensive Income for the Period (after tax) (9+11)**	**(6.3)**	**(14.2)**	**(14.2)**	**(20.5)**	**(18.5)**	**(47.1)**
13	Paid-up equity share capital (Face Value of the share Re. 1/- each)	209.8	209.8	209.8	209.8	209.8	209.8
14	Other equity						
15	**Earnings per share (not annualised for the quarter)**						
	(a) Basic	(0.03)	(0.07)	(0.07)	(0.10)	(0.09)	(0.21)
	(b) Diluted	(0.03)	(0.07)	(0.07)	(0.10)	(0.09)	(0.21)

See accompanying notes to the financial results

JAIN KEDIA & SHARMA JKS FRN 103920W AHMEDABAD CHARTERED ACCOUNTANTS

NARESH BANARSILAL SHARMA

STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rupees in million)

	Particulars	As At 30-09-26 Audited	As At 31-03-26 Audited
	Assets		
1	**Non-current assets**		
	Property, plant and equipment	12.5	14.2
	Other intangible assets	(0.0)	-
	Non-current financial assets		
	Investments	965.6	965.6
	Other financial assets	38.4	36.9
	Other non-current assets	-	-
	Income tax assets (net)	7.5	7.5
	Total Non-Current Assets	**1,024.0**	**1,024.2**
2	**Current assets**		
	Current financial assets		
	Trade receivables, current	108.0	107.6
	Cash and cash equivalents	8.4	9.5
	Bank balance other than cash and cash equivalents	5.4	5.2
	Other current financial assets	0.7	0.7
	Current tax assets (net)	4.4	4.3
	Total current financial assets	**126.9**	**127.3**
	Other current assets	139.5	137.2
	Total Current assets	**266.4**	**264.6**
	Total Assets	**1,290.3**	**1,288.8**
	Equity and Liabilities		
1	**Equity**		
	Equity attributables to owners		
	Equity share capital	209.8	209.8
	Other equity	855.4	875.9
	Total Equity	**1,065.2**	**1,085.7**
2	**Liabilities**		
	Non current liabilities		
	Borrowings, Non-Current	5.8	5.8
	Total Non-current financial liabilities	**5.8**	**5.8**
	Provisions , non current	1.4	1.2
	Defferd tax liabilities (net)	15.5	15.5
	Total non-current liabilities	**22.7**	**22.5**
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	17.8	7.2
	Trade payables, current		
	Total outstanding dues of Micro and Small enterprises	-	-
	Total outstanding dues of other than Micro and Small enterprises	15.0	6.8
	Other current financial liabilities	78.2	78.6
	Total current financial liabilities	**111.0**	**92.6**
	Other current liabilities	87.0	83.6
	Provisions	4.4	4.4
	Total current liabilities	**202.4**	**180.5**
	Total liabilities	**225.1**	**203.1**
	Total equity and liabilities	**1,290.3**	**1,288.8**

JAIN KEDIA & SHARMA
JKS
FRN 103920W
AHMEDABAD
CHARTERED ACCOUNTANTS

NARESH BANARSILAL SHARMA

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DN: c=IN, o=Personal, postalCode=400098, l=Mumbai, st=Maharashtra, street=A 12 /47 SUNDER NAGAR KALINA OPP GOKUL HARMONY BUILDING SANTACRUZ EAST MUMBAI 400098, 2.5.4.20=756c6da8891427964d33c427750928f42115a287f24127e6aeac0ae0a0b3f2078, serialNumber=f188357457d447de841be705f1a088a147a68f04b28f58eaa3520448959 1a3b, email=naresh.sharma@suvidhaa.com, cn=NARESH BANARSILAL SHARMA
Date: 2026.11.05 16:42:13 +05'30'

STATEMENT OF AUDITED STANDALONE CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rupees in million)

Particulars	As At 30-09-26 Audited	As At 31-03-26 Audited
Cash flow from operating activities		
Net profit before tax	(20.5)	(44.0)
Adjustments for :		
Depreciation / Amortization	2.5	5.1
Finance cost	0.3	0.8
Excess Allowance Written Back	-	-
Interest Income	(0.2)	(0.4)
Interest Income on income tax refund	-	-
Loss/(profit) on sale of fixed assets (net)	-	-
Operating profit before working capital changes	**(17.8)**	**(38.5)**
Adjustment for change in working capital		
(Increase)/decrease in Trade Receivables	(0.4)	37.9
(Increase)/decrease in other assets	(3.7)	53.0
Increase/(Decrease) in Trade and Other payables	8.2	0.9
Increase/(Decrease) in Other Liabilities	3.0	(25.6)
Movement in Provisions	0.2	(0.6)
Cash generated from operations	**(10.5)**	**27.2**
Direct Taxes paid (Net of Income Tax Refund)	(0.1)	(0.5)
Net cash generated from operating activities	**(10.6)**	**26.7**
Cash flow from investing activities		
Payments for acquisition of property, plants and equipment and intangible asset (including capital work in progress and intangible assets under development)	(0.8)	(1.6)
Proceeds from sale of fixed assets	-	-
Interest received	0.2	0.4
Net cash used in investing activities	**(0.6)**	**(1.2)**
Cash flow from financing activities		
Proceeds from issue of shares (ESOP)	-	-
Changes in other Bank Balance	(0.17)	(5.2)
Change in Investment	-	-
Proceeds from long term borrowings	-	(22.4)
Proceeds from Short term borrowings	10.6	(17.5)
Finance cost	(0.3)	(0.8)
Net cash used in financing activities	**10.1**	**(45.9)**
Net increase/(decrease) in cash and cash equivalents	**(1.0)**	**(20.5)**
Cash and cash equivalents at the beginning of year	**9.5**	**30.0**
Add : Acquired on scheme of arrangement		
Cash and cash equivalents at the end of year	**8.4**	**9.5**

JAIN KEDIA & SHARMA
JKS
FRN 103920W
AHMEDABAD
CHARTERED ACCOUNTANTS

NARESH BANARSILAL SHARMA

Digitally signed by NARESH BANARSILAL SHARMA
DN: c=IN, o=Personal, postalCode=400098, l=Mumbai, st=Maharashtra, street=A 12 /47 SUNDER NAGAR KALINA OPP GOKUL HARMONY BUILDING SANTACRUZ EAST MUMBAI 400098, 2.5.4.20=756c6da889142796 4d33c4277509 2f42115a287f24127e6aeac0ae0a0b3f2078, serialNumber=f1883574457d447de841be705f1a088a147a68f04b28f58eaa35204489591a3b, email=naresh.sharma@suvid@aa.com, cn=NARESH BANARSILAL SHARMA
Date: 2026.11.05 16:42:45 +05'30'

1 The above statement of standalone financial results for the Half year ended Sep 30, 2026 ('the Statement') of Suvidhaa Infoserve Limited ('the Company') are reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on Nov 05, 2026. The report has been filed with stock exchanges and is available on the company's website at "www.suvidhaa.com".

2 In accordance with Ind AS-108 - "Operating Segments" and evaluation by the Chief Operating Decision Maker, the Company operates in one business segment i.e.E-commerce including payment sevices, trading of e-vouchers, financial services under S-commerce, website development, and maintenance and related ancillary services, which is reflected in the above results.

3 The figures for comparative period have been regrouped/ reclassified, wherever necessary, to make them comparable.

4

Fair Valuation of Investments

The Company holds investments which are measured at fair value in accordance with Ind AS 109, Financial Instruments, read with Ind AS 113, Fair Value Measurement.

The fair value of these investments as at 30 September 2026 has been considered by the Management based on the valuation reports dated May 2025. The Management has evaluated the significant assumptions and inputs, including the projected cash flows considered in the aforesaid valuation reports, with reference to the actual financial performance and cash flows for the financial year ended 31 March 2026 and the half year ended 30 September 2026. Based on such evaluation, the Management has observed that there are no significant deviations in the actual performance vis-à-vis the assumptions and projections considered in the earlier valuation reports.

Accordingly, having regard to the above assessment and the requirements of paragraph 89 of Ind AS 113, the Management considers that the fair values determined in the aforesaid valuation reports continue to represent the fair value of the investments as at 30 September 2026. The process of obtaining updated valuation reports is in progress.

5 Mr. Naresh Sharma, Managing Director of the Company is duly authorized by the Board on its behalf to sign the unaudited financial results of the Company for the Half year ended Sep 30, 2026 , to be submitted to the Stock Exchanges along with the "Independent Auditor's Review Report" as submitted by the Statutory Auditors of the Company.

JAIN KEDIA & SHARMA
JKS
FRN 103920W
AHMEDABAD
CHARTERED ACCOUNTANTS

SUVIDHAA INFOSERVE LIMITED
suvidhaa
Regd. Gandhinagar Corp. Mumbai

For and on behalf of Board of Directors of
Suvidhaa Infoserve Limited

NARESH
BANARSILAL
SHARMA

Naresh Sharma
Managing Director
DIN: 09071085

Date: 05-11-2026
Place Mumbai

JAIN KEDIA & SHARMA
CHARTERED ACCOUNTANTS

1001-1002, 10th Floor, Abhijeet-III, Nr. Mithakhali Six Roads, Law Garden, Ahmedabad 380 006.
Tel.: 079-26449920, 079-26449930, 079-40032023 | **Email:** clients@jainkediasharma.com

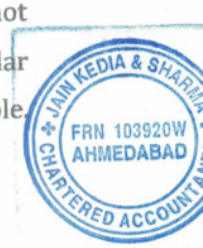
Independent Auditor's Limited Review Report on the Interim Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Suvidhaa Infoserve Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Suvidhaa Infoserve Limited** (the "Parent") and its subsidiary (the Parent and its subsidiary together referred to as the "Group"), and its Consolidated net loss after tax and Consolidated total comprehensive income for the quarter ended and six months ended on September 30, 2026 together with the relevant notes thereon ("the Statement") which has been initialled by us for identification purposes. The Statement has been prepared by the Parent pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (The "Listing Regulations, 2015"), as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under The Listing Regulations, 2015, as amended, to the extent applicable.



4. The statement includes the results of the following entities:

Sr. No.	Name of Entities	Relationship
1.	NSI Infinium Global Limited	Subsidiary
2.	NUPI Infotech Limited	Wholly Owned Subsidiary
3.	Sine Qua Non Solutions Private Limited	Step Down Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the LODR Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information of 3 subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflects, total assets of Rs. 181.30 million as at September 30, 2026, total revenues of Rs. 34.18 million for the six months ended September 30, 2026, total comprehensive income|(loss) of Rs. (9.90) million for the six months ended September 30, 2026. These interim financial information have been reviewed by the other auditors whose reports have been furnished to us by such other auditor and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of such other auditors.

For Jain Kedia & Sharma
Chartered Accountants
FRN: 103920W



Tarak Shah
Partner
Membership No. 182100
UDIN: 26182100MSZERS5406

Place: Ahmedabad
Date: 5th November, 2026

suvidhaa

Suvidhaa Infoserve Limited
CIN: L72900GJ2007PLC109642

Registered Office Address : Unit No. 02, 28th Floor, GIFT - II Building, Block No. 56, Road-5C, Zone-5, GIFT City, Gandhinagar, Taluka & District - Gandhinagar – 382355

Corporate Office Address : 14, Olympus Industrial Estate, Off Mahakali Caves Road, Andheri(East), Mumbai - 400093
Tel.:+ 91 9223 225 225 • Email: legal@suvidhaa.com • URL: www.suvidhaa.com

Statement of Consolidated Unaudited Financial Results For Half Year Ended September 30, 2026

(Rupees in million, except per share data and if otherwise stated)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income from operations**						
	Income from operations	13.2	24.0	10.0	37.2	20.2	35.0
	Total income from operations	**13.2**	**24.0**	**10.0**	**37.2**	**20.2**	**35.0**
2	Other income	0.2	0.0	0.2	0.2	6.3	7.0
3	**Total income (1+2)**	**13.4**	**24.0**	**10.2**	**37.4**	**26.5**	**42.0**
4	**Expenses**						
	Cost of services	5.8	23.4	0.4	29.2	32.4	33.8
	Changes in inventories	-	-	-	-	-	-
	Employee benefits expenses	7.9	9.1	11.0	17.0	23.0	46.3
	Finance cost	0.2	0.2	0.2	0.3	0.5	0.8
	Depreciation and amortisation expenses	2.0	2.0	2.1	4.1	4.6	8.6
	Other expenses	8.9	8.3	14.2	17.2	26.7	53.5
	Total expenses	**24.7**	**43.1**	**27.9**	**67.8**	**87.1**	**143.0**
5	**Profit before exceptional item and tax (3-4)**	**(11.3)**	**(19.1)**	**(17.6)**	**(30.4)**	**(60.6)**	**(101.0)**
6	**Exceptional items** (Refer note 4)			-	-	-	
7	**Profit before tax (5-6)**	**(11.3)**	**(19.1)**	**(17.6)**	**(30.4)**	**(60.6)**	**(101.0)**
8	Tax expenses			-	-	-	-
9	**Profit after tax (7-8)**	**(11.3)**	**(19.1)**	**(17.6)**	**(30.4)**	**(60.6)**	**(101.0)**
10	Other Comprehensive Income/(Expenses) (net of tax)						
	Items that will not be reclassified to Profit or loss						
	-Remeasurements of the defined benefit plans		-	-	-	-	-
	-Equity Instruments through OCI	-	-	-	-	-	(5.3)
	-Income tax relating to items that will not be reclassified to Profit or loss	-	-	-	-	-	-
11	**Other comprehensive income, net of tax**	-	-	-	-	-	**(5.3)**
12	**Total Comprehensive Income for the Period (after tax) (9+11)**	**(11.3)**	**(19.1)**	**(17.6)**	**(30.4)**	**(60.6)**	**(106.3)**
13	**Profit for the year attributable to**						
	Equity holders of the parent company	(11.3)	(19.1)	(15.8)	(30.4)	(60.6)	(100.8)
	Non-controlling interest	0.0	(0.0)	(1.8)	0.0	(0.0)	(0.2)
14	**Other Comprehensive Income/(Loss) attributable to**						
	Equity holders of the parent company	-	-	-	-	-	(5.3)
	Non-controlling interest	-	-	-	-	-	-
15	**Total Comprehensive Income/(Loss) attributable to**						
	Equity holders of the parent company	(11.3)	(19.1)	(15.8)	(30.4)	(60.6)	(106.1)
	Non-controlling interest	0.02	(0.0)	(1.8)	0.0	(0.0)	(0.2)
16	Paid-up equity share capital (Face Value of the share Re. 1/- each)	209.8	209.8	209.8	209.8	209.8	209.8
17	Other equity						
18	**Earnings per share (not annualised for the quarter)**						
	(a) Basic	(0.05)	(0.09)	(0.08)	(0.14)	(0.29)	(0.48)
	(b) Diluted	(0.05)	(0.09)	(0.08)	(0.14)	(0.28)	(0.47)

See accompanying notes to the financial results.

JAIN KEDIA & SHARMA JKS FRN 103920W AHMEDABAD CHARTERED ACCOUNTANTS

NARESH BANARSILAL SHARMA

STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rupees in million)

	Particulars	As At 30-09-26 Audited	As At 31-03-26 Audited
	Assets		
1	**Non-current assets**		
	Property, plant and equipment	17.7	20.9
	Other intangible assets	0.0	0.0
	Non-current financial assets		
	Investments	280.3	280.3
	Other financial assets	52.8	52.0
	Other non-current assets	0.0	0.0
	Income tax assets (net)	7.5	7.5
	Total Non-Current Assets	**358.3**	**360.7**
2	**Current assets**		
	Current financial assets		
	Trade receivables, current	104.5	104.3
	Cash and cash equivalents	11.3	19.3
	Other current financial assets	0.7	0.8
	Current tax assets (net)	5.9	5.1
	Total current financial assets	**127.8**	**134.7**
	Other current assets	140.5	138.3
	Total Current assets	**268.3**	**273.0**
	Total Assets	**626.6**	**633.7**
	Equity and Liabilities		
1	**Equity**		
	Equity attributables to owners		
	Equity share capital	209.8	209.8
	Other equity	28.5	58.8
	Total Equity attributables to owners	**238.3**	**268.6**
	Non controlling ineterst	11.6	11.6
	Total Equity	**249.9**	**280.3**
2	**Liabilities**		
	Non current liabilities		
	Borrowings, Non-Current	5.8	5.8
	Total Non-current financial liabilities	**5.8**	**5.8**
	Provisions , non current	1.4	1.2
	Defferd tax liabilities (net)	2.9	2.9
	Total non-current liabilities	**10.1**	**9.9**
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	17.8	7.2
	Trade payables, current		
	Total outstanding dues of Micro and Small enterprises	-	-
	Total outstanding dues of other than Micro and Small enterprises	21.5	11.8
	Other current financial liabilities	226.7	227.3
	Total current financial liabilities	**266.0**	**246.3**
	Other current liabilities	96.3	92.9
	Provisions , current	4.4	4.4
	Current tax liabilities (net)	-	-
	Total current liabilities	**366.7**	**343.6**
	Total liabilities	**376.7**	**353.5**
	Total equity and liabilities	**626.6**	**633.7**

JAIN KEDIA & SHARMA JKS FRN 103920W AHMEDABAD CHARTERED ACCOUNTANTS

NARESH BANARSILAL SHARMA

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DN: c=IN, o=Personal, postalCode=400098, l=Mumbai, st=Maharashtra, street=A 12 /47 SUNDER NAGAR KALINA OPP GOKUL HARMONY BUILDING SANTACRUZ EAST MUMBAI 400098, 2.5.4.20=758c9da9891427064d33c427750605f4211 5a2 67f2412fa6aacdae0e0b3f2078, serialNumber=f188357445744760d41ba705f1a088a1 47ab8f0452bf9daaa35204488989f1e3fb, email=naresh.sharma@suvidhaa.com, cn=NARESH BANARSILAL SHARMA
Date: 2026.11.03 16:38:54 +05'30'

STATEMENT OF AUDITED CONSOLIDATED CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rupees in million)

Particulars	As At 30-09-26 Audited	As At 31-03-26 Audited
Cash flow from operating activities		
Net profit before tax	(30.4)	(101.0)
Adjustments for :		
Depreciation / Amortization	4.1	8.6
Finance cost	0.3	0.8
Allowance for doubtful debts	-	-
Excess Allowance Written Back	(0.0)	(5.6)
Gain / (loss) on Assets	-	-
Interest Income	(0.2)	(1.2)
Interest on Income tax refund	-	(0.1)
Operating profit before working capital changes	**(26.1)**	**(98.6)**
Adjustment for change in working capital		
(Increase)/decrease in Inventories	-	-
(Increase)/decrease in Trade Receivables	(0.2)	11.7
(Increase)/decrease in other assets	(3.0)	56.6
Increase/(Decrease) in Trade and Other payables	9.7	0.6
Increase/(Decrease) in Other Liabilities	2.8	(11.5)
Movement in Provisions	0.2	(0.6)
Cash generated from operations	**(16.7)**	**(41.7)**
Direct Taxes paid (Net of Income Tax Refund)	(0.8)	0.3
Net cash generated from operating activities	**(17.5)**	**(41.4)**
Cash flow from investing activities		
Payments for acquisition of property, plants and equipment and intangible asset (including capital work in progress and intangible assets under development)	(0.8)	(2.1)
Proceeds from Fixed Assets	-	-
Interest received	0.2	1.3
Net cash used in investing activities	**(0.6)**	**(0.7)**
Cash flow from financing activities		
Proceeds from issue of shares (ESOP)	-	-
Changes in other Bank Balance	(0.2)	(5.2)
Change in Investment	-	-
Proceeds from long term borrowings	-	(22.4)
Proceeds from Short term borrowings	10.6	-
Finance cost	(0.3)	(0.8)
Net cash used in financing activities	**10.1**	**(28.4)**
Net increase/(decrease) in cash and cash equivalents	**(8.0)**	**(70.5)**
Cash and cash equivalents at the beginning of year	**19.3**	**89.8**
Cash and cash equivalents at the end of year	**11.3**	**19.3**

JAIN KEDIA & SHARMA
JKS
FRN 103920W
AHMEDABAD
CHARTERED ACCOUNTANTS

NARESH BANARSILAL SHARMA

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Date: 2026.11.05 16:39:34 +05'30'

Notes:

1 The above statement of consolidated financial results for the Half year ended Sep 30, 2026 ("the Statement") of Suvidhaa Infoserve Limited("the Holding Company") comprising the financial results of its subsidiaries(together referred to as "the Group") are reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on November 05, 2026. The report has been filed with stock exchanges and is available on the company's website at "www.suvidhaa.com".

2 In accordance with Ind AS-108 - "Operating Segments" and evaluation by the Chief Operating Decision Maker, the Group operates in one business segment i.e.E-commerce including payment sevices, trading of e-vouchers, financial services under S-commerce, website development, and maintenance and related ancillary services, which is reflected in the above results.

3 The figures for comparative period have been regrouped/ reclassified, wherever necessary, to make them comparable.

4 As at Sep 30, 2026, the Parent Company has following subsidiaries:
a. NSI Infinium Global Ltd
b. Nupi Infotech Limited
c. Sine Qua Non Solutions Pvt Ltd

5 Fair Valuation of Investments

The Company holds investments which are measured at fair value in accordance with Ind AS 109, Financial Instruments, read with Ind AS 113, Fair Value Measurement.

The fair value of these investments as at 30 September 2026 has been considered by the Management based on the valuation reports dated May 2025. The Management has evaluated the significant assumptions and inputs, including the projected cash flows considered in the aforesaid valuation reports, with reference to the actual financial performance and cash flows for the financial year ended 31 March 2026 and the half year ended 30 September 2026. Based on such evaluation, the Management has observed that there are no significant deviations in the actual performance vis-à-vis the assumptions and projections considered in the earlier valuation reports.

Accordingly, having regard to the above assessment and the requirements of paragraph 89 of Ind AS 113, the Management considers that the fair values determined in the aforesaid valuation reports continue to represent the fair value of the investments as at 30 September 2026. The process of obtaining updated valuation reports is in progress.

6 Mr. Naresh Sharma, Managing Director of the Holding Company is duly authorized by the Board on its behalf to sign the audited financial results of the Group for the Half year ended September 30, 2026, to be submitted to the Stock Exchanges along with the "Independent Auditor's Review Report" as submitted by the Statutory Auditors of the Company.

JAIN KEDIA & SHARMA
FRN 103920W
AHMEDABAD
CHARTERED ACCOUNTANTS

SUVIDHAA INFOSERVE LIMITED
suvidhaa
Regd. Corporate Corp Mumbai

For and on behalf of Board of Directors of
Suvidhaa Infoserve Limited

NARESH BANARSILAL SHARMA

Naresh Sharma
Managing Director
DIN: 09071085

Date: 05-11-2026
Place: Mumbai