

**PART 1
COVERING LETTER FORMAT**

To,
Chief Operating Officer & Compliance Officer
Axis Trustee Services Ltd,
The Ruby, 2nd Floor (SW)
29, Senapati Bapat Marg,
Dadar West, Mumbai – 400 028

Dear Sir/Madam,

Sub: Quarterly Compliance Report for the Quarter ending March 2026

In compliance with the Securities and Exchange Board of India (SEBI) (Debenture Trustee) Regulations, 1993, the SEBI (Listing Obligations and Disclosure Requirements) 2015, and the Companies Act 2013, as amended from time to time we furnish the required information for your needful.

Sr. No.	Particulars of Information/Documents	[Yes/ No/ Partially Furnished]
1.	Management Confirmations	Yes
2.	Statutory Auditor's Certifications	Yes
3.	Original / Certified True Copies of documents annexed along with the QCR	Yes

FOR INDIUM SOFTWARE (INDIA) PRIVATE LIMITED


S. RAMCHANDER
WHOLE-TIME DIRECTOR
DIN: 00266298



Date: June 03, 2026
Place: Chennai

INDIUM SOFTWARE (INDIA) PRIVATE LIMITED

CIN: U72200TN1999PTC042263

Regd. Office: No.64, "Ganesh Chambers", Eldams Road, Teynampet, Chennai – 600 018

Bangalore Office: #502, 5th Floor, Southern Wing (B – Wing), Embassy Prime, Dr. APJ Abdul Kalam Road,
Krishnappa Garden, C V Raman Nagar, Bengaluru - 560093

PART 2
MANAGEMENT CONFIRMATIONS

To,
Chief Operating Officer & Compliance Officer
Axis Trustee Services Ltd,
The Ruby, 2nd Floor (SW)
29, Senapati Bapat Marg,
Dadar West, Mumbai – 400 028

Dear Sir/Madam,

We furnish the following management confirmations pursuant to the Quarterly Compliance Report for the Quarter ending March 2026

A. STATUTORY/COMPLIANCE CONFIRMATIONS

Sr. No.	Particulars	Comments (if any)
1.	The Issuer is in compliance with the provisions of the Companies Act, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement), Regulations, 2015, the listing agreement of the stock exchange or the trust deed or any other regulations issued by the Board pertaining to debt issue of the Companies Act 2013, as applicable and there is no event of default which has occurred or continuing or subsisting as on date.	-
2.	There are no additional covenants (including side letters, accelerated payment clause, etc.) other than those covered in transaction documents	-
3.	There are no changes to, material modification or restructuring of the terms of Issue like maturity date, coupon rate, face value, redemption schedule, nature of the non-convertible debt securities (Secured/ Unsecured) etc.	-
4.	There is no major change in composition of its Board of Directors, which may amount to change in control as defined in SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011	1 Independent Non-executive Director was appointed during the quarter ended March 2026. However, the said appointment does not cause major change in the composition of Board of Directors, which may amount to change in control as defined in SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.

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5.	There is no change in nature and conduct of business of the Issuer.	-
6.	There is no amalgamation, demerger, merger or corporate restructuring or reconstruction scheme proposed by the Issuer.	-
7.	There are no outstanding litigations, orders, directions, notices, of court/ tribunal affecting, or likely to materially affect the interests of the Debenture Holders or the assets, mortgaged and charged under security creation documents, if any	-
8.	There were no proposals placed before the board of directors, for considering alterations to any ISIN for which ATSL is debenture trustee, seeking- - alteration in the form or nature of the ISIN; - alteration in rights or privileges of the holders thereof; - alteration in the due dates on which interest or redemption is payable - any matter affecting the rights or interests of holders.	-
9.	There are no changes to the security provisions such as: - a change in underlying security - creation of additional security or - creation of security in case of unsecured debt securities	-
10.	There were no disclosures made to the stock exchange in terms of Regulation 51(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which may have a bearing on the performance/operation of the Issuer, price sensitive information or on the payment of interest or redemption of the Debentures.	-
11.	Status with respect to compliance of all covenants of the listed debt securities.	The Issuer is in compliance with all covenants of the listed NCDs.
12.	The submissions to the stock exchange have been done in timely manner as per Applicable Law and requisite information has been provided to the Debenture Trustee and debenture holders, as applicable.	-
13.	In the event any security has been provided in terms of the transaction documents: - Security Documents executed by the Issuer remain valid (including but not limited to the purpose of and as provided in Limitation Act 1963), subsisting and binding upon the Issuer. - assets are free from any other encumbrances except those which are specifically agreed to by the debenture holders - Assets have been insured against all risks as prescribed in the Prospectus/Information Memorandum of the captioned Debentures and Security Documents thereof. - All the Insurance policies obtained are valid, enforceable and cover the risks as required under the Information Memorandum/Debenture Trust Deed and are endorsed in favour of Debenture Trustee as 'Loss Payee'. The premium in respect of the following insurance policies have been paid.	Insurance of assets are not applicable to the issuer.

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14.	The Debentures have not been issued for financing of any project or for financing working capital. In case the Debentures have been issued for the same then the Company to provide the following: i. Reports from the lead bank regarding progress of the project during the implementation period of the project; ii. Statutory auditor certificate regarding utilization of funds.	-
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B. OTHERS

Sr. No.	Particulars	Comments
1.	Details of Corporate Debt Restructuring proposed or implemented or under implementation [if any]	Nil
2.	Details of lenders/creditors joining or entering into Inter Creditor Agreement as per RBI guidelines.	Nil
3.	Details of Fraud/ defaults by promoter or key managerial personnel or by Issuer or arrest of key managerial personnel or promoter;	Nil
4.	Details of one-time settlement with any bank (if any);	Nil
5.	Details of Reference to Insolvency or a petition (if any) filed by any creditor	Nil
6.	Confirmation that a functional website containing, amongst other requirements as per Reg. 62 of the SEBI LODR, the following information is maintained by the Issuer:- - Details of business - Composition of Board - Financial Information including (i) notice of Meeting of Board of Directors where financial results shall be discussed (ii) financial results, on the conclusion of the meeting of the board of directors where the financial results were approved (iii) complete copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report etc. - email address for grievance redressal and contact information of designated officials of issuer handling investor grievance. - name of the debenture trustees with full contact details. - the information, report, notices, call letters, circulars, proceedings, etc., concerning non-convertible debt securities. - all information and reports including compliance reports filed by the Issuer. (i) Default by issuer to pay interest or redemption amount [if any] (ii) failure to create a charge on the assets [if any].	Yes, maintained.

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	(iii) all credit ratings obtained by the entity for all its listed non-convertible securities, updated immediately upon any revision in the ratings [if any] (iv) statements of deviation(s) or variation(s) as specified in sub-regulation (7) and sub-regulation (7A) of regulation 52 of these regulations. (v) annual return as provided under section 92 of the Companies Act, 2013 and the rules made thereunder.	
7.	Information to be submitted to the Debenture holders (Regulation 58) Confirmation that we shall in terms of Regulation 58 of the SEBI (Listing Obligations and Disclosure Requirements) 2015 send to the Debenture Holders the following documents and information:- - Soft copies of full annual reports to those who have registered their email address(es) either with the Issuer or with any depository. - Hard copy of statement containing the salient features of all the documents, as specified in Section 136 of Companies Act, 2013 and rules made thereunder to those holders who have not registered their email address. - Hard copies of full annual reports to those who request for the same. - Notice(s) of all meetings of holders of non-convertible debt securities specifically stating that the provisions for appointment of proxy as mentioned in Section 105 of the Companies Act, 2013, shall be applicable for such meeting. - Proxy forms to holders of non-convertible debt securities which shall be worded in such a manner that holders of these securities may vote either for or against each resolution.	Yes, timely information submitted on applicability basis.
8.	Issuer to provide status of compliance and details of disclosures with respect to issue of green debt securities, if applicable.	Not applicable.
9.	Documents and Intimation to Debenture Trustees (Regulation 56 of SEBI LODR Regs) Please provide confirmation (along with necessary details of the intimation done to ATSL) on the following documents and information sent to ATSL. In case any of the following points are not applicable – you are requested to provide rationale for the non-applicability. 1. A copy of the annual report & utilization report/certificate (as may be applicable) as per Reg. 56 (1)(a) of SEBI LODR Regulations.	Copy of utilization report/ certificate submitted to the debenture trustee.

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2. Copy of notices, resolutions, report, call letters, circulars, proceedings, etc., concerning new issuance of NCDs and meetings of NCD holders in the manner specified in Reg. 56 (1)(b) of SEBI LODR Regs.	Not applicable, no such meetings were held during the quarter ended March 2026.
3. Details regarding : (i) any revision in the rating; (ii) any default in timely payment of interest or redemption or both in respect of the non-convertible debt securities; (iii) failure to create charge on the assets; (iv) all covenants of the issue (including side letters, accelerated payment clause, etc. in the manner specified in Reg. 56 (1)(c) of SEBI LODR Regs.	Not applicable, no such events occurred during the quarter ended March 2026.
4. Details of all material events and/or information as disclosed under regulation 51 of SEBI LODR Regulations in the manner provided in Reg. 56(1) (1A) of SEBI LODR Regulations.	Intimations made under regulation 51 during the quarter ended March 2026 have been submitted to the Debenture Trustee.

C. ISIN WISE CONFIRMATIONS

1. Details of Issue size, outstanding amount and other details as on 31.03.2026

Sr No	ISIN	Issue Size	Outstanding as on 31.03.2026	Early payment details (if any)	Call/Put Option details (if exercised in past)
1.	INE04ZW07019	168,00,00,000	168,00,00,000	Nil	Nil

2. Details of Interest/principal payment due in the quarter

ISIN No	Series/ tranche	Due date of redemption and/or interest (falling in the quarter)	If Paid		If delayed/ Unpaid/ defaulted	
			<i>Date of payment</i>	<i>Date of intimation to Stock Exchange of payment status within one working day of its becoming due As per Reg. 57 SEBI LODR</i>	<i>Reasons thereof and further action taken, if any</i>	<i>Date of intimation to Stock Exchange of payment status within one working day of its becoming due as per Reg. 57 SEBI LODR</i>
INE04ZW07019	Nil	Interest 06-Feb-2026	03-Feb-2026	03-Feb-2026	NA	NA

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3. Details of complaints/grievances in the following format. In case no complaints have been received, a confirmation thereof.

ISIN No.	No. of pending Complaints at the end of last quarter	No. of complaints received during the quarter	Nature of the Complaint(s) [delay/default in interest/redemption/others]	No. of complaints resolved during Quarter [within 30 days]	No. of complaints unresolved during Quarter [more than 30 days]	Reason (if pending for more than 30 days)	Steps taken to resolve the complaint
INE04ZW07019	0	0	NA	0	0	NA	NA

4. Recovery Expense Fund ¹

Issue Size (in ₹ crores)	ISINs	Size/ Value of Recovery fund maintained as on last day of the quarter	Date of creation of REF	Mode of maintenance	Addition in the Recovery Expense Fund during the quarter	Details of funds withdrawn on account of redemption, in other issuances or otherwise if any, during the quarter
168	INE04ZW07019	1,68,000 (0.01% of issue size)	18-Oct-2024	EFT made to BSE on 18-Oct-2024	Nil	Nil

5. Debenture Redemption Reserve as per Companies (Share Capital and Debentures) Rules, 2014²

Issue size (including ISIN)	Type of entity (NBFC/ HFC/FI/ Other) along with listing status	Applicability of Debenture Redemption Reserve [DRR] ³	DRR [in % and in amount Crs.] created as per Companies (Share Capital and Debentures) Rules, 2014) ⁴	Details of depletion of the DRR /invocation of guarantee which could affect the payment of debt obligations (if any)
168 crores INE04ZW07019	Other	Not applicable for quarter ended 31 st March 2026	NA	NA

¹ Annual confirmation is due by 75th day from the end of financial year

² Annual confirmation is due by 75th day from the end of financial year

³ Not Applicable for All India Financial Institutions regulated by RBI, Banking Companies, listed and unlisted NBFCs and HFCs registered with RBI, equity listed companies. Applicable to debt listed companies and others.

⁴ 10% of outstanding value of debentures.

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6. Debenture Redemption Funds as per Companies (Share Capital and Debentures) Rules, 2014⁵

ISIN (that is maturing in the current FY)	Issue Size (in ₹ crores)	Amount outstanding	Status of maintenance of DRF ⁶ (15% of amount of debentures maturing during the year ending on 31st March or invest in securities enlisted in Rule 18 (1) (c) of Companies (Share Capital and Debenture) Rules, 2014)
Not applicable for quarter ended 31 st March 2026	168	168	Not applicable for the quarter ended 31 st March 2026

7. Unclaimed Interest / Redemption

ISIN no. for which interest /redemption is unclaimed	No. of days for which unclaimed	If more than 30 days, whether transferred to escrow account [if so, provide details]	If unclaimed for more than seven years whether transferred to the 'Investor Education and Protection Fund'
Not applicable for quarter ended 31 st March 2026	NA	NA	NA

FOR INDIUM SOFTWARE (INDIA) PRIVATE LIMITED


S. RAMCHANDER
 WHOLE-TIME DIRECTOR
 DIN: 00266298



⁵ Annual confirmation is due by 75th day from the end of financial year

⁶ Applicable to listed companies, listed NBFCs and HFCs registered with RBI for their public issuances. In case of private issuances to unlisted companies.

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PART 3

Statutory Auditor Confirmations [duly signed and on letter head of Statutory Audit Firm]

Sr.	Particulars of Information/Documents	
A	Unsecured Listed Debt Issuances	
1	Quarterly Confirmations:	
	➤ Compliance status with respect to financial covenants ➤ Compliance status with respect to all other covenants mentioned IM/PPM and DTD. The Certificate issued by the statutory auditor of the issuer company shall have the Unique Document Identification Number (UDIN) generated in the manner prescribed by the relevant regulatory authority.	Attached
2	Half Yearly Confirmations:	
	➤ Half yearly certificate regarding confirmations of compliance of all covenants with respect to the debt securities shall be submitted for HY1 and HY2 as per Reg 56 (1)(d) of SEBI LODR Regulations along with Q2 and Q4 QCR. ➤ The Certificate issued by the statutory auditor of the issuer company shall have the Unique Document Identification Number (UDIN) generated in the manner prescribed by the relevant regulatory authority.	Attached
B	Other Confirmations (Applicable for Secured and Unsecured Listed Debt Issuances):	
	- End Utilisation of Funds certificate from statutory auditor of the entity along with quarterly financial result:- - Where the funds are raised for financing projects – Certificate from the auditor of the entity in respect of utilization of funds for the implementation period of the project for which the funds have been raised; - Where the funds are raised for financing working capital or general corporate purposes or for capital raising purposes – Auditor certificate be submitted at the end of each financial year till the funds have been fully utilised or the purpose for which these funds were intended has been achieved. - Annual confirmation from Statutory Auditor is due by 75th day from the end of financial year	Attached

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PART 4

ORIGINAL / CERTIFIED TRUE COPIES OF DOCUMENTS [AS APPLICABLE] TO BE ANNEXED TO THE QCR

Sr. no	Particulars of Documents	Comments																		
a.	An updated list of Debenture holders registered in the Register of Debenture Holders/BENPOS in the following format: <table><tr><th colspan="6">ISSUE-WISE PARTICULARS</th></tr><tr><th>ISIN no.</th><th>Series/ tranche</th><th>Name(s) of Debenture Holder</th><th>Address</th><th>Contact No.</th><th>Email Id</th></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	ISSUE-WISE PARTICULARS						ISIN no.	Series/ tranche	Name(s) of Debenture Holder	Address	Contact No.	Email Id							BENPOS attached
ISSUE-WISE PARTICULARS																				
ISIN no.	Series/ tranche	Name(s) of Debenture Holder	Address	Contact No.	Email Id															
b.	Letter from Credit Rating Agency along with rationale for revision <table><tr><th>ISIN Nos.</th><th>Issue Size</th><th>Name of CRA/s</th><th>Previous Rating</th><th>Revision in Credit Ratings</th></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table>	ISIN Nos.	Issue Size	Name of CRA/s	Previous Rating	Revision in Credit Ratings						No revision of credit rating during the quarter ended 31 st March 20206.								
ISIN Nos.	Issue Size	Name of CRA/s	Previous Rating	Revision in Credit Ratings																
c.	All Insurance Policies duly endorsed in favour of the Debenture Trustee as 'Loss Payee'. (If applicable) <table><tr><th>Issue Size</th><th>Policy No.</th><th>Coverage (Rs.)</th><th>Period & expiry date</th><th>Status of Endorsement</th></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table>	Issue Size	Policy No.	Coverage (Rs.)	Period & expiry date	Status of Endorsement						Not applicable.								
Issue Size	Policy No.	Coverage (Rs.)	Period & expiry date	Status of Endorsement																
d.	Copy of <i>un-audited</i> quarterly financials [signed by MD/Executive Director] along with Limited Review Report prepared by the statutory auditors* - To cover line items mentioned under Reg 52 (4), 54(2) & 54(3) of SEBI LODR - To be submitted within 45days from the end of the quarter except last quarter - To be submitted within 60 days from the end of last quarter i.e., March quarter - To be submitted to the trustee on same day as submitted to stock exchanges <i>* In case issuer's accounts are audited by Comptroller and Auditor General of India, the report to be provided by any practicing Chartered Accountant.</i> Note: The Listed entity to submit:	Attached																		

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	i. statement of assets and liabilities and statement of cash flows as at the end of every half year, by way of a note, along with the financial results. [Reg.52(2A) of SEBI LODR] ii. a statement indicating the utilization of the issue proceeds of non-convertible securities, in such prescribed format along with quarterly financial results till such proceeds of issue have been fully utilized or the purpose for which the proceeds were raised has been achieved. [Reg.52(7) of SEBI LODR] iii. Statutory Auditors certificate for year ending March 31st is due by 75th day from the end of financial year	
e.	Copy of <i>audited</i> quarterly and year to date standalone financial results [signed by MD/Executive Director] - To cover line items mentioned under Reg 52 (4), 54(2) & 54(3) of SEBI LODR - To be submitted within 45 days from the end of the quarter except last quarter - To be submitted within 60 days from the end of last quarter i.e March quarter - To be submitted to the trustee on same day as submitted to stock exchanges Note: The Listed entity to submit a statement of assets and liabilities and statement of cash flows as at the end of every half year, by way of a note, along with the financial results.]	Attached
f.	Annual audited standalone and consolidated financial results, along with the statutory auditors report, the directors report, annual report, profit and loss accounts, balance sheets - To cover line items mentioned under Reg 52 (4), 54(2) & 54(3) of SEBI LODR. - To be submitted on the same day as submitted to the stock exchanges which shall be within 60 days from the end of the financial year. - In case issuers are audited by Comptroller and Auditor General of India (i) financial results audited by auditor appointed by the Comptroller and Auditor General of India to be submitted to the Stock Exchange(s) and trustees within sixty days from the end of the financial year. (ii) on completion of audit by the Comptroller and Auditor General of India- the financial results to be submitted to the Stock exchange(s) and debenture trustee within nine months from the end of the financial year.	Attached the annual audited standalone and consolidated Financial results along with the statutory auditors report. The annual report will be submitted to the Debenture Trustee not later than the date on which it is dispatched to the shareholders.
g.	Issue Wise/ ISIN Wise Utilization Statement submitted to Stock Exchange as per Reg. 52(7) of SEBI LODR on quarterly basis until the debenture proceeds are completely utilized or the purpose for which the funds have been raised is achieved. Note- Annual confirmation from Statutory Auditor is due by 75th day from the end of financial year.	Attached herewith intimation filed with the stock exchange

INDIUM SOFTWARE (INDIA) PRIVATE LIMITED

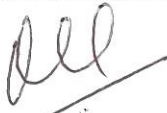
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h.	Material deviation in the use of proceeds as compared to the objects submitted to stock exchange, if applicable.	Not applicable as there were no deviations. Attached herewith intimation filed with the stock exchange.
i.	Comments/report received from Monitoring agency, appointed if any, to monitor utilization of proceeds of public issue or rights issue or preferential issue or qualified institutions placement, if applicable. Note: The listed entity is required to submit such comments/ report received from monitoring agency with the stock exchanges within 45 days from end of each quarter. The said requirement is effective from 14.11.2022 [Reg 32(6) of SEBI LODR]	Not applicable
j.	Confirmation on whether the report received from monitoring agency as mentioned in sr. no. (i) above has been placed before Audit Committee meeting on quarterly basis, promptly upon its receipt, if applicable. [Reg 32(7) of SEBI LODR]	Not applicable
k.	ISIN Wise intimations sent to Stock Exchange as per Regulation 57 of the SEBI LODR with respect to interest/principal payment of Debentures	Attached
l.	Periodical reports from lead bank regarding progress of the Project [in case debentures are raised for financing projects]	Not applicable
m.	Annual report as per Reg 53 (2) (a) of SEBI LODR for financial year end.	Annual report will be submitted to the Debenture Trustee on the date of dispatch of Notice of AGM and annual report to the shareholders.
n.	Stock Exchange Confirmation on the REF created or replenished during the quarter, the annual confirmation is due by 75 th day from the end of financial year	No separate REF created or replenished during the quarter ended March 2026.

FOR INDIUM SOFTWARE (INDIA) PRIVATE LIMITED


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March 31, 2026

To,

Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai - 400 001
BSE Scrip Code: 976163

Dear Sir/Madam,

Sub: Disclosure pursuant to Regulation 51(2) read with Part B of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

In compliance with Regulation 51(2) of the Listing Regulations, we wish to inform that the Shareholders of the Company at the Extraordinary General Meeting held today, i.e., March 31, 2026, approved the:

- a) Appointment of Mr. Amitabh Sharma (DIN: 11537658) as a Non-Executive Independent Director of the Company for a period of 3 years with effect from February 20, 2026, till February 19, 2029, and payment of profit related commission.

The appointment of the above Director does not amount to any major change in composition of the Company's Board of Directors, which may lead to change in control as defined in SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and does not alter the form or nature of non-convertible debentures that are listed on the stock exchange nor does it affect the rights or privileges of the holders thereof.

The meeting commenced at 04:00 p.m. and concluded at 4:10 p.m.

This is for your kind information and records.

Thanking you,

Yours faithfully,

For Indium Software (India) Private Limited



Pavan Raghavendra Cheruvu
Company Secretary and Compliance Officer
M. No. A66753



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Date & Time of Download : 31/03/2026 17:28:37

BSE ACKNOWLEDGEMENT

Acknowledgement Number	12541749
Date and Time of Submission	3/31/2026 5:28:26 PM
Scripcode and Company Name	976163 - INDIUM SOFTWARE (INDIA) Pvt Ltd
Subject / Compliance Regulation	Compliances-Reg. 51 (1), (2) - Price Sensitive information / disclosure of event / Information
Submitted By	V Arvind
Designation	Designated Officer for Filing

Disclaimer : - Contents of filings has not been verified at the time of submission.

BSE LTD
ACKNOWLEDGEMENT

Acknowledgement No	: 3103202605292633	Date & Time : 31/03/2026 05:29:26 PM
Scrip Code	: 976163	
Entity Name	: INDIUM SOFTWARE (INDIA) PRIVATE LIMITED	
Compliance Type	: Change In Management - General	
Quarter / Period	: 31/03/2026	
Mode	: XBRL E-Filing	

May 28, 2026

To,

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

BSE Scrip Code: 976163

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held today i.e., Thursday, May 28, 2026

Ref: Regulation 51 (2) and 52 read with Part B of Schedule III and Reg 54 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Pursuant to the provisions of Regulation 51 read with Para A of Part B of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), please note that the Board of Directors at their meeting held on Thursday, May 28, 2026 have inter alia, approved the following:

- a) audited standalone financial results of the company for the quarter and year ended March 31, 2026, and consolidated financial results of the company for the year ended March 31, 2026.
- b) notice of annual general meeting together with the report of directors was approved by the Board of Directors of the Company. In terms of Reg 50(2) and 53(2) of the Listing Regulations, the Company will intimate the stock exchange copy of the annual report sent along with the notice of the annual general meeting, not later than the date of commencement of dispatch to its shareholders.

In terms of the Listing Regulations, we hereby submit the following:

- a) Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2026, and Audited Consolidated Financial Results of the Company for the year ended March 31, 2026, along with the respective Statutory audit report(s) with unmodified opinion thereon submitted by M/s. Walker Chandiok & Co LLP, Statutory Auditors of the Company as per Regulation 52(1) and Regulation 52(2) of Listing Regulations;
- b) Declaration on Audit Report with Unmodified Opinion on the Audited Standalone and Consolidated Financial Results for the period ended March 31, 2026, as per Regulations 52(3) of Listing Regulations;
- c) Disclosure of specified line items as per Regulation 52(4) of Listing Regulations along with financial results;
- d) Statement indicating utilization of issue proceeds of non-convertible securities and statement of material deviation in the use of issue proceeds from the objects of the issue for the quarter ended March 31, 2026, as per Regulation 52(7) and Regulation 52(7A) of Listing Regulations filed with the exchange dated April 02, 2026;

INDIUM SOFTWARE (INDIA) PRIVATE LIMITED

CIN: U72200TN1999PTC042263

Regd. Office: No.64, "Ganesh Chambers", Eldams Road, Teynampet, Chennai – 600 018

Bangalore Office: #502, 5th Floor, Southern Wing (B - Wing), Embassy Prime, Dr. APJ Abdul Kalam Road, Krishnappa Garden, CV Raman Nagar, Bengaluru - 560093

- e) Disclosure of the extent and nature of security created and maintained for secured listed non-convertible debentures of the Company for the quarter and year ended March 31, 2026, and the Security Cover Certificate thereon as per Regulation 54 and Regulation 56(1)(d) of Listing Regulations read with SEBI Circular dated May 19, 2022, as amended from time to time.
- f) In reference to the SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, please note that the Company is not identified as "Large Corporate".

The Board Meeting commenced at 07:00 pm (IST) and concluded at 09:00 pm (IST)

Request you to kindly take note of the same. Thanking you.

Yours faithfully,

For Indium Software (India) Private Limited



Pavan Raghavendra Cheruvu
Company Secretary and Compliance Officer
M. No. A66753



Encl: As above

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May 28, 2026

To,

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

BSE Scrip Code: **976163**

Dear Sir/Madam,

Sub: Submission of Financial Results pursuant to Regulation 52 and declaration under Regulation 52(3)(a) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), please find enclosed the annual audited standalone and consolidated financial results and the annual audit report along with the statement of assets and liabilities, statement of cash flows, the line items to be disclosed for the period ended March 31, 2026.

Further, in accordance with the proviso to regulation 52(3)(a), we hereby declare that M/s. Walker Chandiook & Co LLP, statutory auditors of the Company have issued their audit report(s) with unmodified opinion on the audited standalone and consolidated financial results for the year ended March 31, 2026.

We request you to kindly take the same on record.

Yours faithfully,

For Indium Software (India) Private Limited



Pavan Raghavendra Cheruvu
Company Secretary and Compliance Officer
M. No. A66753



Encl: As above

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Walker Chandiook & Co LLP

11th Floor, A wing,
Prestige Polygon,
471 Anna Salai, Teynampet,
Chennai - 600 035
Tamil Nadu, India

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Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Indium Software (India) Private Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of **Indium Software (India) Private Limited** ('the Company') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 52 of the Listing Regulations, and
 - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net loss after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.



Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2095 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Walker ChandioK & Co LLP

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and



Walker Chandiok & Co LLP

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

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

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No.: 001076N/N500013



Praveen Warriar

Membership No. 214767

UDIN: 26214767LOIFDR1408

Place: Chennai

Date: 28 May 2026



Indium Software (India) Private Limited
 Regd Office: Ganesh Chambers, No.54, Old no.143, Teynampet, Chennai 600 018, Tamil Nadu, India
 CIN: U72200TN1999PTC042263 | www.indium.tech
 Tel: +91 44 6606 9100 | Email: info@indium.tech
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31 MARCH 2026

(All amounts are ₹ in Lakhs, unless stated otherwise)

Particulars	Quarter ended			Year ended	
	31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
	Unaudited (Refer Note 4)	Unaudited	Unaudited (Refer Note 4)	Audited	Audited
INCOME					
I Revenue from operations	14,963	14,458	11,742	56,879	46,391
II Other income	93	108	106	499	535
III Total income (I+II)	15,056	14,566	11,848	57,378	46,926
EXPENSES					
IV Employee benefits expense	10,796	10,701	9,030	42,245	35,024
Finance costs	522	531	478	2,054	968
Depreciation and amortisation expense	466	477	255	1,753	1,316
Other expenses	2,246	1,612	1,312	6,704	5,576
Total expenses	14,030	13,321	11,075	52,756	42,884
V Profit before exceptional items and tax (III-IV)	1,026	1,245	773	4,622	4,042
VI Exceptional items (Refer note 2)					
(a) Remeasurement of derivative liability	12,560	3,284	2,819	19,789	2,819
(b) Statutory impact of new labour codes	-	356	-	356	-
	12,560	3,640	2,819	20,145	2,819
VII (Loss) / profit before tax (V-VI)	(11,534)	(2,395)	(2,046)	(15,523)	1,223
VIII Tax expense:					
(a) Current tax	407	226	199	1,228	1,076
(b) Deferred tax	(117)	(6)	(8)	(139)	(145)
Total tax expenses	290	220	191	1,089	931
IX (Loss) / profit after tax for the period/year (VII-VIII)	(11,824)	(2,615)	(2,237)	(16,612)	292
X Other comprehensive income					
(i) Items that will not be reclassified to profit or loss:					
(a) Re-measurements of defined benefit plans	(114)	76	-	57	9
Income tax relating to above	29	(19)	-	(14)	(2)
(ii) Items that will be reclassified to profit or loss:					
(a) Effective portion of loss on hedging instruments in a cash flow hedge (Refer note 3)					
- Current period/ year loss	(3,033)	(345)	-	(3,635)	-
- Reclassification to profit and loss	379	330	-	709	-
Income tax relating to above	668	4	-	736	-
Total other comprehensive (loss)/ income for the period / year	(2,071)	46	-	(2,147)	7
XI Total comprehensive (loss)/ income	(13,895)	(2,569)	(2,237)	(18,759)	299
XII Paid up share capital (face value of ₹1 each)	162	162	162	162	162
XIII Other equity				(7,049)	11,431
XIV (Loss) / earnings per equity share					
Original shares (face value of ₹1 each)					
(a) Basic (in ₹)	(73.20)	(16.19)	(13.85)	(102.84)	1.81
(b) Diluted (in ₹)	(73.20)	(16.19)	(13.85)	(102.84)	1.80
Not annualised					



Indium Software (India) Private Limited

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CIN: U72200TN1999PTC042263 | www.indium.tech

Tel: +91 44 6606 9100 | Email: info@indium.tech

STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT 31 MARCH 2026

(All amounts are ₹ in Lakhs, unless stated otherwise)

Particulars	As at 31 March 2026	As at 31 March 2025
	Audited	Audited
I ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	1,204	793
(b) Right-of-use assets	3,222	1,758
(c) Goodwill	414	414
(d) Other intangible assets	1	1
(e) Intangible assets under development	281	-
(f) Financial assets		
(i) Investments	40,364	40,219
(ii) Other financial assets	629	200
(g) Deferred tax assets (net)	1,482	621
(h) Income tax assets (net)	290	237
(i) Other non-current assets	42	20
Total non-current assets	47,929	44,263
2 Current assets		
(a) Financial assets		
(i) Investments	6,737	4,394
(ii) Trade receivables	7,461	7,041
(iii) Cash and cash equivalents	1,427	643
(iv) Bank balance other than cash and cash equivalents	997	935
(v) Other financial assets	145	421
(b) Other current assets	1,192	606
Total current assets	17,959	14,040
Total Assets	65,888	58,303
II EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	162	162
(b) Other equity	(7,049)	11,431
Total equity	(6,887)	11,593
2 Liabilities		
(A) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	16,721	16,700
(ii) Lease liabilities	2,256	1,269
(iii) Other financial liabilities	40,049	20,260
(b) Provisions	2,291	1,500
Total non-current liabilities	61,317	39,729
(B) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,729	2,223
(ii) Lease liabilities	1,097	577
(iii) Trade payables		
(a) Total outstanding dues to micro and small enterprises	45	-
(b) Total outstanding dues to creditors other than micro and small enterprises	1,214	1,306
(iv) Other financial liabilities	2,935	9
(v) Current tax liabilities	247	-
(vi) Other current liabilities	3,308	2,204
(vii) Provisions	883	662
Total current liabilities	11,458	6,981
Total liabilities	72,775	46,710
Total equity and liabilities	65,888	58,303



(All amounts are in lakhs of Indian Rupees (₹), unless otherwise stated)

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
	Audited	Audited
Cash flow from operating activities		
Profit before tax	(15,523)	1,223
Adjustments for:		
Depreciation and amortisation expense	1,753	1,316
Loss / (Gain) on disposal of property, plant and equipment	4	(2)
Expense on employee stock option scheme	133	102
Interest expense	2,054	968
Interest income	(123)	(249)
Fair value gain on forward contracts	-	(17)
Fair value gain on current investments	(356)	(260)
Dividend income	(7)	(7)
Unrealised foreign exchange gain, net	(247)	(35)
Allowance for expected credit loss	(47)	39
Bad debts written off	37	14
Gratuity and compensated absences	1,212	850
Exceptional items	20,145	2,819
Operating profit before working capital changes	9,035	6,761
Adjustments for changes in working capital		
Change in trade receivables	(163)	(298)
Change in other financial assets	(153)	(142)
Change in other assets	(695)	(46)
Change in trade payables	(47)	118
Change in other current liabilities	1,104	402
Change in other financial liabilities	-	3
Change in provisions	(499)	(362)
Cash generated from operations	8,583	6,436
Direct taxes paid, net	(1,055)	(1,409)
Net cash generated in operating activities (A)	7,528	5,027
Cash flow from investing activities		
Purchase of property, plant and equipment including intangible under development	(1,222)	(423)
Sale of property, plant and equipment	12	18
Purchase of current investments	(2,000)	(4,046)
Investment in subsidiary	-	(22,606)
Redemption of current investments	-	6,098
Dividend income	7	7
Movement in deposits (net)	(62)	(288)
Interest income	66	203
Net cash used in investing activities (B)	(3,199)	(21,037)
Cash flow from financing activities		
Proceeds/(Repayment) from short term borrowings (net)	(454)	1,404
Repayment from long term borrowings	(19)	-
Proceeds from long term borrowings	-	16,674
Repayment of principal portion of lease liabilities	(1,070)	(705)
Repayment of interest portion of lease liabilities	(308)	(243)
Interest paid	(1,693)	(496)
Net cash used in generated from financing activities (C)	(3,545)	16,634
Net increase in cash and cash equivalents (A+B+C)	784	624
Cash and cash equivalents as at the beginning of the year	643	19
Cash and cash equivalents as at the end of the year	1,427	643
Notes :		
Cash and cash equivalents comprises of :		
Cash on hand	-	-
Balances with banks in current accounts	1,427	643
	1,427	643



- 1 The above standalone audited financial results were reviewed and approved by the Board of Directors in their meeting held on 28 May 2026. The standalone audited financial results for the year ended 31 March 2026 have been subjected to audit by the statutory auditors. These audited standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the section 133 of the Companies Act, 2013 ("the Act"), Companies (Indian Accounting Standards) Rule, 2015, along with relevant amendment rules issued thereafter and other relevant provisions of the Act, as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.
- 2 a) On 14 November 2024, Indium Software (India) Private Limited ("the Company") had acquired a 52.3% equity interest in Experion Technologies (India) Private Limited, thereby obtaining control. In accordance with the terms of the shareholders' agreement, the Company has an obligation to purchase the remaining 47.7% equity interest from the non-controlling shareholders post 31 March 2027. This obligation was recognised as a derivative financial liability measured at fair value through profit or loss (FVTPL), in accordance with Ind AS 109 – Financial Instruments. The remeasurement of this liability for the year ended 31 March 2026 resulted in a charge of ₹ 19,789 Lakhs (quarter ended 31 March 2026 : ₹ 12,560 Lakhs, quarter ended 31 December 2025 : ₹ 3,284 Lakhs, and year ended 31 March 2025: ₹ 2,819 Lakhs).

b) One-time impact of new labour codes : The Government of India notified the four labour codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws (collectively referred to as the "new labour codes"). The new labour codes are effective from 21 November 2025 and introduce changes that include, among other things, setting a uniform definition of wages. The Government is in the process of issuing related rules to the new labour codes. The Company has considered restructured compensation of its employees, and assessed the impact of the changes, consistent with the new labour codes. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as "Statutory impact of new labour codes" under "Exceptional items" in the Statement of profit and loss for the year ended 31 March 2026.
- 3 During the year ended 31 March 2026, the Company has entered into forward contracts to manage its foreign currency exposure. These forward contracts are designated as cash flow hedge instruments in accordance with Ind AS 109. The effective portion of the changes in fair value of the hedging instruments are recognised in Other Comprehensive Income (OCI) and accumulated in the cash flow hedge reserve within equity. These amounts will be subsequently reclassified to statement of profit or loss in the period of realisation. Due to the volatility in the foreign currency market, the Company has incurred a mark-to-market (MTM) loss of ₹ 3,635 Lakhs for the year ended 31 March 2026 (quarter ended 31 March 2026 : ₹ 3,033 Lakhs, quarter ended 31 December 2025 : ₹ 345 Lakhs, quarter ended 31 March 2025 : Nil) which is recognised in OCI, with reclassification to Profit & loss on actual realisation ₹ 709 Lakhs for the year ended 31 March 2026 (quarter ended 31 March 2026 : ₹ 379 Lakhs, quarter ended 31 December 2025 : ₹ 330 Lakhs, quarter ended 31 March 2025 : Nil and year ended 31 March 2025: Nil).
- 4 The Statement includes the financial results for the quarter ended 31 March 2026 and 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year of current and previous year and the published unaudited year-to-date figures up to the third quarter of the current and previous financial year respectively.
- 5 In accordance with Ind AS 108, Operating Segments, the Company has disclosed the segment information in the consolidated financial results of the Company and its subsidiaries for all periods presented in the results.
- 6 Disclosure in compliance with Regulations 52(4) of the SEBI LODR, 2015 as amended, for the quarter and year ended 31 March 2026 is included in Annexure 1.

For and on behalf of the board of directors of
Indium Software (India) Private Limited

B
Vijayshankar

Digitally signed by B
Vijayshankar
Date: 2026.05.28
21:53:16 +05'30'

B Vijayshankar
Director
DIN : 01680470
Place : Chennai
Date : 28 May 2026



Annexure 1:

Disclosure in compliance with Regulations 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the year ended 31 March 2026

Sr. No	Particulars	Ratios				
		Quarter ended			Year to date ended	
		31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
1	Debt-Equity Ratio ¹	(3.17)	3.50	1.79	(3.17)	1.79
2	Debt service coverage ratio ²	2.34	1.43	1.40	3.34	0.33
3	Interest service coverage ratio ³	3.86	3.34	2.62	3.25	6.54
4	Outstanding redeemable preference shares	Nil	Nil	Nil	Nil	Nil
5	Capital redemption reserve (in ₹ Lakhs)	22.00	22.00	22.00	22.00	22.00
6	Debenture redemption reserve (in ₹ Lakhs)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
7	Net worth (in ₹ Lakhs)	(6,887)	6,404	11,593	(6,887)	11,593
8	Net profit / (loss) after tax (in ₹ Lakhs)	(11,824)	(2,615)	(2,237)	(16,612)	292
9	Earnings per equity share (not annualised):					
	(a) Basic (in ₹)	(73.20)	(16.19)	(13.85)	(102.84)	1.81
	(b) Diluted (in ₹)	(73.20)	(16.19)	(13.85)	(102.84)	1.80
10	Current ratio ⁴	1.57	2.13	2.01	1.57	2.01
11	Long term debt to working capital ⁵	2.60	1.82	2.39	2.60	2.39
12	Bad debts to Account receivable ratio ⁶	0.00	0.01	0.01	0.00	0.01
13	Current liability ratio ⁷	0.16	0.14	0.15	0.16	0.15
14	Total debts to total assets ⁸	0.33	0.35	0.36	0.33	0.36
15	Debtors turnover ⁹	7.81	7.59	6.64	7.81	3.34
16	Inventory turnover	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
17	Operating margin ¹⁰	0.10	0.12	0.10	0.11	0.10
18	Net profit / (loss) margin ¹¹	(0.79)	(0.18)	(0.19)	(0.29)	0.01

Note:

- (1) Debt equity ratio = Debt / Net worth
 (Debt or Paid-up debt capital: Non-current borrowings + Current borrowings)
 (Net worth: Paid-up equity share capital + Other equity)
- (2) Debt service coverage ratio = Profit before exceptional items, depreciation, tax and finance costs / (Finance costs + Repayment of borrowing includes repayment of long-term borrowings and repayment of short-term borrowings)
- (3) Interest service coverage ratio = Profit before exceptional items, depreciation, tax and finance costs / Finance costs
- (4) Current ratio = Current assets / Current liabilities
- (5) Long term debt to working capital = (Non-current borrowings (including current maturity of non-current borrowings)) / (Current assets less current liabilities (excluding current maturity of Non-current borrowing))
- (6) Bad Debts to Account receivable Ratio = Bad Debts / Average gross trade receivables
- (7) Current liability ratio = Total current liabilities / Total liabilities
- (8) Total debt to total assets = Debt / Total assets
- (9) Debtors turnover = Annualised sale of goods / Average gross trade receivables
- (10) Operating margin = (Profit before exceptional items and tax - Other income + Finance cost) / Total revenue from operations
- (11) Net Profit margin = Net Profit for the period / Total Income



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Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Indium Software (India) Private Limited

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of Indium Software (India) Private Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of the subsidiaries as referred to in paragraph 11 below, the Statement:

- (i) includes the annual financial results of the following entities:

S.No	Name of the entity	Relationship
1	Indium Software (India) Private Limited	Holding Company
2	Indium Software, Inc.	Subsidiary
3	Indium Software Pte Ltd	Subsidiary
4	Experion Technologies (India) Private Limited	Subsidiary
5	Experion Technologies USA Inc.	Subsidiary
6	Experion Technologies Australia Pty Ltd	Subsidiary
7	Experion Technologies UK Limited	Subsidiary
8	Experion Indocosmo Technologies KK	Subsidiary

- (ii) presents financial results in accordance with the requirements of Regulation 52 of the Listing Regulations, and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net loss after tax and other comprehensive income and other financial information of the Group for the year ended 31 March 2026.

Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandio & Co LLP is a member firm of the Indian Institute of Chartered Accountants (IICA) with limited liability with identification number AAC 2085 and has its registered office at L41, Connaught Circus, Outer Circle, New Delhi, 110001, India



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Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 11 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net loss and other comprehensive income, and other financial information of the Group in accordance with the Ind AS prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. The Holding Company's Board of Directors are also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial statements have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group.



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Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern;
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
 - Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Other Matter

11. We did not audit the annual financial statements of 4 subsidiaries included in the Statement whose financial information reflects total assets of ₹ 6,733 Lakhs as at 31 March 2026, total revenues of ₹ 12,298 Lakhs, total net profit after tax of ₹ 788 Lakhs, total comprehensive income of ₹ 788 lakhs, and net cash inflows of ₹ 1,129 lakhs for the year ended on that date, as considered in the Statement. These annual financial statements have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the audit reports of such other auditors.

Further, of these subsidiaries, one subsidiary is located outside India, whose annual financial statements have been prepared in accordance with accounting principles generally accepted in their respective country, and which has been audited by other auditors under Singapore Standards on Auditing, applicable in the respective country. The Holding Company's management has converted the financial statements of such subsidiary from accounting principles generally accepted in their respective country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's Management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No.: 001076N/N500013



Praveen Warriar

Membership No. 214767

UDIN: 26214767YAH0IZ2227

Chennai

28 May 2026



Statement of Consolidated audited financial results for the year ended 31 March 2026

(All amounts are ₹ in Lakhs, unless stated otherwise)

Particulars	Year ended	Year ended
	31 March 2026	31 March 2025
	Audited	Audited
INCOME		
I Revenue from operations	117,652	69,235
II Other income	2,375	667
III Total income (I+II)	120,027	69,902
IV EXPENSES		
Employee benefits expense	73,439	46,292
Finance costs	2,288	1,029
Depreciation and amortisation expense	8,069	3,666
Other expenses	25,537	13,991
Total expenses	109,333	64,978
V Profit before exceptional items and tax (III-IV)	10,694	4,924
VI Exceptional items (Refer note 2)		
(a) Remeasurement of derivative liability	19,789	2,819
(b) Statutory impact of new labour codes	1,531	-
(c) Settlement of customer claim	444	-
	21,765	2,819
VII (Loss) / Profit before tax (V-VI)	(11,071)	2,105
VIII Tax expense:		
(a) Current tax	4,246	1,986
(b) Prior period tax	460	-
(c) Deferred tax	(2,415)	(780)
Total tax expenses	2,291	1,206
IX (Loss) / Profit after tax for the year (VII-VIII)	(13,362)	899
X Other comprehensive income		
(i) Items that will not be reclassified to profit or loss:		
(a) Re-measurements of defined benefit plans	(121)	(6)
Income tax relating to items that will not be reclassified to profit and loss	38	2
(ii) Items that will be reclassified to profit and loss		
(b) Effective portion of loss on hedging instruments in a cash flow hedge (Refer note 3)		
- Current year loss	(3,635)	-
- Reclassification to statement of profit and loss	709	-
Income tax relating to above	736	-
(c) Exchange differences on translation of foreign operations	912	171
Income tax relating to above	-	-
Total other comprehensive (loss)/ income for the year	(1,361)	167
XI Total comprehensive (loss)/ income for the year (IX+X)	(14,723)	1,066
XII (Loss)/ profit after tax attributable to		
Owners of the company	(13,652)	1,171
Non-controlling interests	290	(272)
	(13,362)	899
XIII Other comprehensive (loss)/ income attributable to:		
Owners of the company	(1,409)	141
Non-controlling interests	48	26
	(1,361)	167
XIV Total comprehensive (loss)/ income attributable to:		
Owners of the company	(15,061)	1,312
Non-controlling interests	338	(246)
	(14,723)	1,066
XV Paid up share capital (face value of ₹1 each)	162	162
XVI Other equity	1,106	15,883
XVII Earnings/ (loss) per equity share:		
Original shares (face value of ₹1 each)		
(1) Basic (in ₹)	(84.51)	7.25
(2) Diluted (in ₹)	(84.51)	7.23



(All amounts are ₹ in Lakhs, unless stated otherwise)

Particulars	As at 31 March 2026 Audited	As at 31 March 2025 Audited
I ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	1,630	1,164
(b) Right-to-use assets	5,639	3,126
(c) Goodwill	45,248	45,248
(d) Other intangible assets	9,568	15,036
(e) Intangible assets under development	281	-
(f) Financial assets		
(i) Investments	85	36
(ii) Other financial assets	1,118	371
(g) Deferred tax assets (net)	3,660	1,956
(h) Income tax assets (net)	352	236
(i) Other non-current assets	42	20
Total non-current assets	67,623	67,193
2 Current assets		
(a) Financial assets		
(i) Investments	6,881	4,486
(ii) Trade receivables	28,826	20,699
(iii) Cash and cash equivalents	10,934	7,180
(iv) Bank balance other than cash and cash equivalents	1,279	1,186
(v) Other financial assets	309	519
(b) Other current assets	3,583	2,313
Total current assets	51,812	36,383
Total assets	119,435	103,576
II EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	162	162
(b) Other equity	1,106	15,883
Total equity attributable to equity holders of the Company	1,268	16,045
(c) Non-controlling interest	26,478	26,167
Total equity	27,746	42,212
2 Liabilities		
(A) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	16,804	16,857
(ii) Lease liabilities	4,135	2,405
(iii) Other financial liabilities	43,614	20,720
(b) Provisions	5,706	3,459
(c) Deferred tax liabilities	2,327	3,690
Total non-current liabilities	72,586	47,131
(B) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,983	2,649
(ii) Lease liabilities	1,868	908
(iii) Trade payables		
(a) Total outstanding dues to micro and small enterprises	49	48
(b) Total outstanding dues to creditors other than micro and small enterprises	6,368	4,031
(iv) Other financial liabilities	-	9
(v) Current tax liabilities	1,734	1,085
(b) Other current liabilities	5,752	4,199
(c) Provisions	1,348	1,304
Total current liabilities	19,102	14,233
Total liabilities	91,688	61,364
Total equity and liabilities	119,435	103,576



Indium Software (India) Private Limited
CIN: U72200TN1999PTC042263 | www.indium.tech
Tel: +91 44 6606 9100 | Email: info@indium.tech
Consolidated Statement of Cash Flows for the year ended 31 March 2026

(All amounts are in lakhs of Indian Rupees (₹), unless otherwise stated)

Particulars	Year ended 31 March 2026 Audited	Year ended 31 March 2025 Audited
Cash flow from operating activities		
Profit before tax	(11,070)	2,105
Adjustments for:		
Depreciation and amortisation expense	8,069	3,666
Loss / (gain) on disposal of property, plant and equipment	4	(9)
Expense on employee stock option scheme	133	102
Interest expense	2,310	1,080
Interest income	(162)	(267)
Fair value gain on forward contracts	-	(19)
Fair value gain / (loss) on current investments	(390)	(266)
Dividend income	(7)	(7)
Unrealised foreign exchange gain, net	439	(35)
Allowance for expected credit loss	757	327
Gratuity and compensated absences	1,943	850
Fair value gain on financial liability	(297)	-
Exceptional items	20,145	2,819
Operating profit before working capital changes	21,874	10,360
Adjustments for changes in working capital		
Change in trade receivables	(7,662)	(4,234)
Change in other financial assets	(450)	(181)
Change in other assets	(2,136)	1,466
Change in trade payables	1,474	1,705
Change in other current liabilities	1,598	1,267
Change in other financial liabilities	469	(629)
Change in provisions	35	(142)
Cash generated from operations	15,202	9,612
Direct taxes paid, net	(3,694)	(2,408)
Net cash generated in operating activities (A)	11,508	7,204
Cash flow from investing activities		
Purchase of property, plant and equipment including intangible under development	(1,327)	(575)
Sale of property, plant and equipment	12	33
Purchase of current investments	(1,959)	(3,991)
Payment towards acquisition of business, net of cash	-	(19,180)
Redemption of current investments	-	6,097
Dividend income	7	7
Movement in deposits (net)	(62)	(288)
Interest income	90	216
Net cash used in investing activities (B)	(3,239)	(17,681)
Cash flow from financing activities		
Proceeds/(Repayment) from short term borrowings (net)	(454)	1,809
Repayment from long term borrowings	(274)	
Proceeds from long term borrowings	-	16,674
Repayment of principal portion of lease liabilities	(2,185)	(1,132)
Repayment of interest portion of lease liabilities	(308)	-
Interest paid	(1,713)	(557)
Net cash generated from/ (used in) financing activities (C)	(4,934)	16,794
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	3,334	6,317
Effect of exchange differences on translation of foreign currency cash and cash equivalents	426	90
Cash and cash equivalents as at the beginning of the year	7,174	773
Cash and cash equivalents as at the end of the year	10,934	7,180
Notes :		
Cash and cash equivalents comprises of:		
Cash on hand	1	1
Balances with banks in current accounts	10,933	7,179
	10,934	7,180



Indium Software (India) Private Limited

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Segment-wise Revenue, Profit , Assets and Liabilities

Considering the risk and return profiles of the segments between Business , the Group has identified business segment as primary segment in accordance with Indian Accounting Standard (Ind AS) 108 Operating Segment.

The Group has identified business segment which are product and application engineering, data analytics, quality engineering, gaming and others. Digital solutions like product and application engineering and data analytics offers big data services, advanced analytics, blockchain development, RPA services and application development (full stack and mobile). Quality Engineering division provides assurance of testing of software and software applications by providing functional testing, test automation, performance testing and security testing. Gaming division offers assurance services in the areas of functional testing, game play testing, compliance testing, compatibility testing and integration testing of game applications.

Particulars	Year ended	
	31 March 2026	31 March 2025
1. Segment revenue		
Product and application engineering	52,106	23,654
Data analytics	25,767	17,596
Quality engineering	25,657	19,343
Gaming	9,692	8,286
Others	4,430	356
Revenue from operations	117,652	69,235
2. Segment results		
Product and application engineering	5,486	2,015
Data analytics	4,645	2,550
Quality engineering	6,500	4,537
Gaming	2,873	2,425
Others	613	129
Unallocated	(4,515)	(6,370)
Total	15,602	5,286
(i) Interest expenses - unallocable	2,921	1,029
(ii) Other unallocable expenses	26,126	2,819
(iii) Other income - unallocable	2,374	667
Total (loss)/ profit before tax	(11,071)	2,105
Tax expense - unallocated	2,291	1,206
(Loss)/ profit for the year	(13,362)	899

Particulars	As at	
	31 March 2026	31 March 2025
1. Segment asset		
Product and application engineering	15,490	12,392
Data analytics	5,394	1,735
Quality engineering	6,580	3,893
Gaming	1,123	2,171
Others	2,776	1,664
Unallocated	88,072	81,721
Total assets	119,435	103,576
2. Segment liabilities		
Product and application engineering	2,208	2,454
Data analytics	539	344
Quality engineering	1,619	1,058
Gaming	810	538
Others	276	283
Unallocated	86,236	56,687
Total liabilities	91,688	61,364



Indium Software (India) Private Limited
Regd Office: Ganesh chambers, No.64, Old no.143, Teynampet, Chennai, Tamil Nadu, India, 600018
CIN: U72200TN1999PTC042263 | www.indium.tech
Tel: +91 44 6606 9100 | Email: info@indium.tech
Statement of consolidated audited financial results for the year ended 31 March 2026

- 1 The above consolidated audited financial results were reviewed and approved by the Board of Directors in their meeting held on 28 May 2026. The consolidated audited financial results for the year ended 31 March 2026 have been subjected to audit by the statutory auditors. These audited consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the section 133 of the Companies Act, 2013 ("the Act"), Companies (Indian Accounting Standards) Rule, 2015, along with relevant amendment rules issued thereafter and other relevant provisions of the Act, as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.
- 2 a) On 14 November 2024, Indium Software (India) Private Limited ("the Company") had acquired a 52.3% equity interest in Experion Technologies (India) Private Limited, thereby obtaining control. In accordance with the terms of the shareholders' agreement, the Company has an obligation to purchase the remaining 47.7% equity interest from the non-controlling shareholders post 31 March 2027. This obligation was recognised as a derivative financial liability measured at fair value through profit or loss (FVTPL), in accordance with Ind AS 109 – Financial Instruments. The remeasurement of this liability for the year ended 31 March 2026 has resulted in a charge of ₹ 19,789 Lakhs (31 March 2025: ₹ 2,819 Lakhs).
- b) One-time impact of new labour codes : The Government of India notified the four labour codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws (collectively referred to as the "new labour codes"). The new labour codes are effective from 21 November 2025 and introduce changes that include, among other things, setting a uniform definition of wages. The Government is in the process of issuing related rules to the new labour codes. The Group has considered restructured compensation of its employees, and assessed the impact of the changes, consistent with the new labour codes. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Group has presented such incremental impact as "Statutory impact of new labour codes" under "Exceptional items" in the Statement of profit and loss for the year ended 31 March 2026.
- c) During the year, a former customer of Indium Software Inc. (subsidiary) has filed for bankruptcy under Chapter 11 of the U.S. Bankruptcy Code. In connection with the related proceedings and claims asserted by the trustee, the subsidiary has entered into a settlement agreement dated 29 April 2026, to resolve the matter for a total consideration of USD 500,000 (INR 444 Lakhs).
- 3 During the year ended 31 March 2026, the Group has entered into forward contracts to manage its foreign currency exposure. These forward contracts are designated as cash flow hedge instruments in accordance with Ind AS 109. The effective portion of the changes in fair value of the hedging instruments are recognised in Other Comprehensive Income (OCI) and accumulated in the cash flow hedge reserve within equity. These amounts will be subsequently reclassified to Statement of profit and loss in the period of realisation. Due to the volatility in the foreign currency market, the Group has incurred a mark-to-market (MTM) loss of ₹ 3,635 Lakhs for the year ended 31 March 2026 which is recognised in OCI, with reclassification to Statement of profit and loss on actual realisation ₹ 709 Lakhs for the year ended 31 March 2026 (31 March 2025: Nil).
- 4 Disclosure in compliance with Regulations 52(4) of the SEBI LODR, 2015 as amended, for the year ended 31 March 2026 is included in Annexure 1.

For and on behalf of the board of directors of
Indium Software (India) Private Limited

B Vijayshankar Digitally signed by B Vijayshankar
Date: 2026.05.28 12:01:12 +05'30'

B Vijayshankar
Director
DIN : 01680470
Place : Chennai
Date : 28 May 2026



Annexure 1:

Disclosure in compliance with Regulations 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the year ended 31 March 2026

Sr. No	Particulars	Ratios	
		Year ended	
		31-Mar-26	31-Mar-25
1	Debt-equity ratio ¹	0.89	0.54
2	Debt service coverage ratio ²	9.42	0.54
3	Interest service coverage ratio ³	9.20	9.35
4	Outstanding redeemable preference shares	Nil	Nil
5	Capital redemption reserve (in ₹)	22.00	22.00
6	Debenture redemption reserve (in ₹)	Not Applicable	Not Applicable
7	Net worth (in ₹)	27,746	42,212
8	Net profit / (loss) after tax (in ₹)	(13,362)	899
9	Earnings per equity share (not annualised):		
	(a) Basic (in ₹)	(84.51)	7.25
	(b) Diluted (in ₹)	(84.51)	7.23
10	Current ratio ⁴	2.71	2.56
11	Long term debt to working capital ⁵	0.66	0.87
12	Bad debts to Account receivable ratio ⁶	0.05	0.05
13	Current liability ratio ⁷	0.21	0.23
14	Total debts to total assets ⁸	0.16	0.19
15	Debtors turnover ⁹	4.53	4.39
16	Inventory turnover	Not Applicable	Not Applicable
17	Operating margin ¹⁰	(0.11)	0.02
18	Net profit / (loss) margin ¹¹	(0.11)	0.01

Note:

- (1) Debt equity ratio = Debt / Net worth
(Debt or Paid-up debt capital: Non-current borrowings + Non-current lease liabilities + Current borrowings + Current lease liabilities)
(Net worth: Paid-up equity share capital + Other equity)
- (2) Debt service coverage ratio = Profit before exceptional items, depreciation, tax and finance costs / (Finance costs + Principal repayment made for Non-current borrowings (including current maturities of long-term debt) and Non-current lease liabilities)
- (3) Interest service coverage ratio = Profit before exceptional items, depreciation, tax and finance costs / Finance costs
- (4) Current ratio = Current assets / Current liabilities
- (5) Long term debt to working capital = (Non-current borrowings (including current maturity of non-current borrowings) + Non-current lease liabilities (including current maturity of non-current lease liabilities)) / (Current assets less current liabilities (excluding current maturity of Non-current borrowing and non-current lease liabilities))
- (6) Bad Debts to Account receivable Ratio = Bad Debts / Average Gross Trade receivables
- (7) Current liability ratio = Total current liabilities / Total liabilities
- (8) Total debt to total assets = Debt / Total assets
- (9) Debtors turnover = Revenue from operations / Average Gross Trade receivables
- (10) Operating margin = (Profit before exceptional items & tax - Other income + Finance cost) / Total revenue from operations
- (11) Net Profit margin = Net Profit for the period / Revenue from operations



May 28, 2026

To,

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

BSE Scrip Code: **976163**

Dear Sir/Madam,

Sub: Declaration as per proviso to Regulation 52(3)(a) of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015

In accordance with the proviso to Regulation 52(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby declare that M/s. Walker Chandiok & Co LLP, Statutory Auditors of the Company have issued their Audit Report(s) with Unmodified Opinion on the Audited Standalone and Consolidated Financial Results for the year ended March 31, 2026.

We request you to kindly take the same on record.

Thanking you,

Yours faithfully,

For Indium Software (India) Private Limited



Pavan Raghavendra Cheruvu
Company Secretary and Compliance Officer
M. No. A66753

INDIUM SOFTWARE (INDIA) PRIVATE LIMITED

CIN: U72200TN1999PTC042263

Regd. Office: No.64, "Ganesh Chambers", Eldams Road, Teynampet, Chennai - 600 018

Bangalore Office: #502, 5th Floor, Southern Wing (B - Wing), Embassy Prime, Dr. APJ Abdul Kalam Road,
Krishnappa Garden, C V Raman Nagar, Bengaluru - 560093

May 28, 2026

To,

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

BSE Scrip Code: **976163**

Dear Sir/Madam,

Sub: Submission of the Security Cover certificate in terms of Regulation 54 and 56 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR)

Pursuant to Regulation 54(2) read with Regulation 56(1)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Security Cover Certificate containing the disclosure of extent and nature of security created and maintained with respect to secured listed non-convertible debentures of the Company for the quarter and year ended March 31, 2026, is enclosed herewith in the prescribed format given in the SEBI Master circular no. SEBI/HO/DDHS-PcD-1/P/CIR/2025/117 dated August 13, 2025.

Request you to kindly take the above on record.

Yours faithfully,
For Indium Software (India) Private Limited



Pavan Raghavendra Cheruvu
Company Secretary and Compliance Officer
M. No. A66753



Encl: As above

INDIUM SOFTWARE (INDIA) PRIVATE LIMITED

CIN: U72200TN1999PTC042263

Regd. Office: No.64, "Ganesh Chambers", Eldams Road, Teynampet, Chennai – 600 018

Bangalore Office: #502, 5th Floor, Southern Wing (B – Wing), Embassy Prime, Dr. APJ Abdul Kalam Road,
Krishnappa Garden, C V Raman Nagar, Bengaluru – 560093

Security Cover Certificate as per Reg 56(1)(d) read with Reg 54(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
Statement on book value of assets and compliance status of financial covenants for the secured listed non-convertible securities of the Company, as at March 31, 2026

(Amount in Rs. Lakhs)														
Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column P
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari-Passu Charge	Pari-Passu Charge	Pari-Passu Charge	Assets not offered as Security	Eliminated on (amount in negative)	Debt notacknowledged by any asset offered as security	(Total C to H) (Note 2)	Related to only those items covered by this certificate			
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate is being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge)	Others assets on which there is pari-Passu charge (excluding items covered in column F)	Debt amount considered more than once (due to exclusive plus pari passu charge)	Market Value for Assets charged on Exclusive basis			Carrying book value for exclusive charge assets where market value is not ascertainable or applicable Note 3)	Market Value for Pari passu charge Assets	Carrying value/book value for pari passu charge assets where market value is not ascertainable or relating to	Total Value=(K+L+M+N)
		Book Value	Book Value	Yes/No	Book Value	Book Value								
ASSETS										-				
Property, Plant and Equipment				No			1,204	-	-	1,204				
Capital Work-in Progress				No			-	-	-	-				
Right of Use Assets				No			3,222	-	-	3,222				
Goodwill				No			414	-	-	414				
Intangible Assets				No			1	-	-	1				
Intangible Assets under Development				No			281	-	-	281				
Investments	Investments	22,606		Yes	6,737		17,758	-	-	47,101		12,606	6,737	29,343
Loans		-		No				-	-	-				
Inventories				No				-	-	-				
Trade/Receivables	Receivables			Yes	7,461			-	-	7,461				7,461
Cash and Cash Equivalents	Balances with banks in current accounts			Yes	1,427			-	-	1,427				1,427
Bank Balance other than Cash and Cash Equivalents	Balances with banks and bank deposits			Yes	997			-	-	997				997
Other:	Advances to employees, Security Deposits, other receivable, balances with government authorities, prepaid expenses, dues from subsidiaries, Deferred tax assets, Income tax assets, other non-current assets			Yes	2,008		1,772	-	-	3,780				2,008
Total		22,606	-	-	18,630	-	26,652	-	-	65,888			11,893	41,236
LIABILITIES										-				
Debt securities to which this certificate pertains:	Secured Non-Convertible Debenture along with interest accrued	16,936		Yes	16,936			(16,936)	-	16,936				
Other debt sharing pari-passu charge with above debt									-	-				
Other Debt	vehicle loan			No				-	-	-				
Subordinated debt				No				-	-	-				
Borrowings				No				-	-	-				
Bank	Cash Credit Facility			Yes	1,514			-	-	1,514				
Debt securities				No				-	-	-				
Other				No				-	-	-				
Trade payables				No			1,259	-	-	1,259				
Current liabilities				No			3,353	-	-	3,353				
Provisions				No			3,421	-	-	3,421				
Other				No			41,292	-	-	46,292				
Total		16,936			16,430		54,329		-	72,775				
Covered Book Value		1.33			1.01									

Notes:

- The Non-Convertible Debentures are secured by way of exclusive charge over the investment constituting 51% of issued equity share capital of Experion Technologies (India) Private Limited (on fully diluted basis) and pari-passu charge over the Current Assets of the Company.
- The investment value in Experion Technologies (India) Private Limited is Rs. 22.606 lakh and it excludes the IWD AS adjustment value of Rs. 17,441 lakh as represented in the financial statements.
- The Bank Loan of Rs. 1.514 lakh is secured only in the event of pari-passu charge over Trade Receivables along with the IWD holder and does not include charge over any other assets of the Company.
- Company has not performed market valuation of the investments in Experion Technologies (India) Private Limited hence has considered book value as market value as at March 31, 2026.
- All the financial covenants of listed non-convertible debentures have been complied as on March 31, 2026.
- Adequate security cover in respect of the listed non-convertible debentures has been maintained by the Company.
- The above financial information has been extracted from the audited standalone financial statements for the year ended 31st March 2026, which have been subjected to limited review.
- The Company has not issued any other debt securities apart from the NCDs as disclosed in this Security Cover Certificate. Accordingly, this disclosure is in compliance with Chapter V, Clause 1.9 of the SEBI Master Circular for Debenture Trustees dated May 16, 2024.
- The Company does not have any debt that is not backed by any assets offered as security. Accordingly, this disclosure is in compliance with Chapter V, Clause 1.9 of the SEBI Master Circular for Debenture Trustees dated May 16, 2024.
- The market value of the assets provided as security are not ascertainable. Hence the book value is considered as the market value of the assets.

For and on behalf of Indium Software (India) Private Limited

B Vijayshankar

Name: B. Vijayshankar
Designation: Director
DIN: 11680470

Place: Chennai
Date: May 28, 2026



Walker ChandioK & Co LLP

11th floor, A wing,
Prestige Polygon,
471 Anna Salai, Teynampet,
Chennai - 600 035
Tamil Nadu, India

T +91 44 4294 0099

F +91 44 4294 0044

To,

The Board of Directors

Indium Software (India) Private Limited

Ganesh Chambers, Old No. 143, New No. 64,
Eldams Road, Venus Colony,
Teynampet, Chennai - 600018

Independent Auditor's Certificate pursuant to Regulation 56(1)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and Regulation 15(1)(t)(ii)(a) of Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993 (as amended) read with Clause 3.1(a) of SEBI circular dated 19 May 2022

1. This certificate is issued in accordance with the terms of our engagement letter dated 04 November 2025 with **Indium Software (India) Private Limited** ('the Company').
2. The accompanying Statement containing details of security coverage maintained against listed secured Non-Convertible Debenture ('NCD') of the Company outstanding as at 31 March 2026 (hereinafter referred to as 'the Statement') has been prepared by the Company's Management for the purpose of submission of the Statement along with this certificate to the Debenture Trustee of the Company, pursuant to the requirements of Regulation 56(1)(d) of Securities and Exchange Board of India ('SEBI') (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended) and Regulation 15(1)(t)(ii)(a) of Securities and Exchange Board of India (Debentures Trustee) Regulations, 1993 (as amended) read with Clause 3.1(a) of SEBI circular SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated 19 May 2022 (collectively referred to as 'the Regulations'). We have initialed the Statement for identification purposes only.

Management's Responsibility for the Statement

3. The preparation of the Statement, including the preparation and maintenance of all accounting and other relevant supporting records and documents, is solely the responsibility of the Management of the Company. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring compliance with the requirements of the Regulations, the transaction documents and/or key information documents for the purpose of furnishing this Statement and providing all relevant information to the Debenture Trustee.



Walker Chandiok & Co LLP

Auditor's Responsibility

5. Pursuant to requirements as referred to in paragraph 2 above, it is our responsibility to express a reasonable assurance in the form of an opinion as to whether the details included in the accompanying Statement regarding maintenance of security cover as per the terms of the transaction documents and/or key information documents in respect of listed NCD of the Company outstanding as at 31 March 2026, is in agreement, in all material aspects, with the standalone audited financial statements of the Company, underlying books of account and other relevant records and documents maintained by the Company for the year ended 31 March 2026 and that the calculation thereof is arithmetically accurate.
6. The audited standalone financial statements of the Company for the year ended 31 March 2026 referred to in paragraph 5 above, have been audited by us, on which we have expressed an unmodified opinion vide our audit report dated 28 May 2026. The audit of the standalone financial statements was conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 ('the Act') and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ('the ICAI'). Those standards require that we plan and perform the audit to obtain reasonable assurance that the standalone financial statements are free of material misstatement. Such audit was not planned and performed in connection with any transaction to identify matters that maybe of potential interest to third parties.
7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ('the Guidance Note'), issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements, issued by the ICAI.
9. A reasonable assurance engagement involves performing procedures to obtain sufficient appropriate evidence on the matters mentioned in paragraph 5 above. The procedures selected depend on the auditor's judgment, including the assessment of the areas where a material misstatement of the matters mentioned in paragraph 5 is likely to arise. We have performed the following procedures in relation to the Statement:
 - a) Verified the details of the ISIN, issue size, security coverage details of the listed NCD outstanding as at 31 March 2026 from the respective transaction documents and/or key information documents;
 - b) Obtained the details of the loan assets provided as security for the NCD and ensured that the value of the security does not breach the minimum coverage ratio for the NCD;
 - c) Traced the value of assets forming part of the Statement to the audited standalone financial statements, underlying books of account and other relevant records and documents maintained by the Company for the year ended 31 March 2026;
 - d) Verified the arithmetical accuracy of the Statement; and
 - e) Performed necessary inquiries with the management and obtained necessary representations.

Opinion

10. Based on the procedures performed as above, evidences obtained, and the information and explanations given to us, along with the representations provided by the Management, in our opinion, the Statement regarding maintenance of security cover as per the terms of the transaction documents and/or key information document in respect of listed NCD of the Company outstanding as at 31 March 2026, is in agreement with the audited standalone financial statements of the Company, underlying books of account and other relevant records and documents maintained by the Company for the year ended 31 March 2026, and that the calculation thereof is arithmetically accurate.



Walker Chandiok & Co LLP

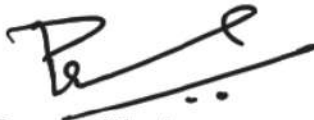
Restriction on distribution or use

11. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the requirements of the Regulations. Our obligations in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have as statutory auditors of the Company or otherwise. Nothing in this certificate, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as statutory auditors of the Company.
12. The certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with the requirements of the Regulations which, inter alia, requires it to submit this certificate along with the Statement to the Debenture Trustee of the Company, and therefore, this certificate should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other party to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For **Walker Chandiok & Co LLP**

Chartered Accountants

Firm Registration No: 001076N/N500013



Praveen Warriar

Partner

Membership No: 214767

UDIN: 26214767ICSKYT4340

Chennai

28 May 2026



Security Cover Certificate as per Reg 56(1)(c) read with Reg 54(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015

Annexure to Independent Auditor's Certificate

Statement on book value of assets and compliance status of financial covenants for the secured listed non-convertible securities of the Company, as at 31 March 2026

(Amount in Rs. Lakhs)

(Amount in Rs. Lakhs)															
Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari-Passu Charge	Pari-Passu Charge	Pari-Passu Charge	Assets not offered as Security	Elimination (amount in negative)	Debt not backed by any assets offered as security	(Total C to H) (Note 2)	Related to only those items covered by this certificate:-				
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate is being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge)	Others assets on which there is pari-Passu charge (excluding items covered in column F)	Debt amount considered more than once (due to exclusive plus pari passu charge)	Market Value for Assets charged on Exclusive basis			Carrying Book value for exclusive charge assets where market value is not ascertainable	Market Value for Pari-passu charge Assets	Carrying value/book value for pari-passu charge assets where market value is not ascertainable or applicable	Total Value (K+L+M+N)	
		Book Value	Book Value	Yes/No	Book Value	Book Value								Relating to:-	
ASSETS															
Property, Plant and Equipment				No			1,204	-	-	1,204					
Capital Work-in Progress				No			-	-	-	-					
Right of Use Assets				No			3,222	-	-	3,222					
Goodwill				No			414	-	-	414					
Intangible Assets				No			-	-	-	-					
Intangible Assets under Development				No			261	-	-	261					
Investments	Investments	22,606		Yes	6,737		17,758	-	-	47,101					
Loans				No			-	-	-	-					
Inventories				No				-	-	-					
Trade Receivables	Receivables			Yes	7,461			-	-	7,461					
Cash and Cash Equivalents	Balances with banks in current accounts			Yes	1,427			-	-	1,427					
Bank Balances other than Cash and Cash Equivalents	Balances with banks and bank deposits			Yes	997			-	-	997					
Others	Advances to employees, Security Deposits, other receivable, balances with government authorities, prepaid expenses, other financial assets, Deferred tax assets, Income tax assets, other non-current assets			Yes	2,008		1,772	-	-	3,780					
Total		22,606	-	-	18,630	-	24,652	-	-	65,988					
LIABILITIES															
Debt securities to which this certificate pertains	Secured Non-Convertible Debentures along with interest accrued	16,936		Yes	16,936			(16,936)	-	16,936					
Other debt sharing pari-passu charge with above debt				No				-	-	-					
Other Debt				No				-	-	-					
Subordinated debt				No				-	-	-					
Borrowings				No				-	-	-					
Bank	Cash Credit Facility	Not to be filled		Yes	1,514			-	-	1,514					
Debt Securities				No				-	-	-					
Others				No				-	-	-					
Trade payables				No			1,259	-	-	1,259					
Lease Liabilities				No			3,353	-	-	3,353					
Provisions				No			3,421	-	-	3,421					
Others				No			46,292	-	-	46,292					
Total		16,936	-	-	18,450	-	54,325	-	-	72,775					
Cover on Book Value		1.33			1.01										

Notes:

- The Non-Convertible Debentures are secured by way of exclusive charge over the investment constituting 51% of issued equity share capital of Experion Technologies (India) Private Limited (on fully diluted basis) and pari-passu charge over the current assets of the Company.
- The investment value in Experion Technologies (India) Private Limited is Rs. 22,606 lakh and it excludes the derivative liability value of Rs. 17,441 lakh as represented in the financial statements.
- The Bank Loan of Rs. 1,514 lakh is secured only to the extent of pari-passu charge over Trade Receivables along with the NCD holder and does not include charge over any other assets of the Company.
- Company has not performed market valuation of the investments in Experion Technologies (India) Private Limited hence has considered book value as the market value as at 31 March 2026.
- All the financial covenants of listed non-convertible debentures have been complied as on 31 March 2026.
- Adequate security cover in respect of the listed non-convertible debentures has been maintained by the Company.
- The above financial information has been extracted from the audited standalone financial statements for the year ended 31 March 2026.
- The Company has not issued any other debt securities apart from the NCDs as disclosed in this Security Cover Certificate. Accordingly, this disclosure is in compliance with Chapter V, Clause 1.9 of the SEBI Master Circular for Debenture Trustees dated May 16, 2024.
- The Company does not have any debt that is not backed by any assets offered as security. Accordingly, this disclosure is in compliance with Chapter V, Clause 1.9 of the SEBI Master Circular for Debenture Trustees dated May 16, 2024.

For and on behalf of the board of directors of
Indium Software (India) Private Limited

B Vijayshankar Digitally signed by B Vijayshankar
Date: 2026.05.28 11:49:01 +05'30'

B. Vijayshankar
Director
DIN: 01680470
Place: Chennai
Date: 26 May 2026



Walker Chandio & Co LLP

11th floor, A wing,
Prestige Polygon,
471 Anna Salai, Teynampet,
Chennai - 600 035
Tamil Nadu, India

T +91 44 4294 0099
F +91 44 4294 0044

To,
The Board of Directors
Indium Software (India) Private Limited
Ganesh Chambers, Old No 143, New No. 64
Eldams Road, Venus Colony
Teynampet, Chennai - 600018

Independent Auditor's Certificate on compliance with financial covenants of the listed Non-convertible debt securities ('NCD') pursuant to Regulation 56(1)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and Regulation 15(1)(t)(ii)(a) of Securities and Exchange Board of India (Debtenture Trustees) Regulations, 1993 (as amended) read with Clause 7 of SEBI circular dated 19 May 2022

1. This certificate is issued in accordance with the terms of our engagement letter dated 04 November 2025 with **Indium Software (India) Private Limited** ('the Company').
2. The accompanying Statement containing details of the Company's compliance with the financial covenants as per the terms of the transaction documents and/or key information documents of the listed NCD of the Company outstanding as at 31 March 2026 (hereinafter referred to as 'the Statement') has been prepared by the Company's Management for the purpose of submission of the Statement along with this certificate to the Debenture Trustee of the Company, pursuant to the requirements of Regulation 56(1)(d) of Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and Regulation 15(1)(t)(ii)(a) of Securities and Exchange Board of India (Debtenture Trustees) Regulation, 1993 (as amended) read with Clause 7 of SEBI circular SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated 19 May 2022 (collectively referred to as 'the Regulations'). We have initialled the Statement for identification purposes only.

Management's Responsibility for the Statement

3. The preparation of the Statement, including the preparation and maintenance of all accounting and other relevant supporting records and documents, is solely the responsibility of the Management of the Company. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The management is also responsible for ensuring the compliance with the requirements of the Regulations and the transaction documents and/or key information documents for the purpose of furnishing this Statement and for providing all relevant information to the Debenture Trustee.



Walker Chandio & Co LLP

Auditor's Responsibility

5. Pursuant to requirements of the Regulations, it is our responsibility to express reasonable assurance in the form of an opinion as to whether the details included in the accompanying Statement with respect to the compliance with the financial covenants is as per the terms of the transaction documents and/or key information documents of the listed NCD of the Company outstanding as at 31 March 2026 and the amounts used in computation of such financial covenants are in agreement, in all material respects with the audited consolidated financial statements of the Company, underlying books of account and other relevant records and documents maintained by the Company for the year ended 31 March 2026, and that calculation thereof is arithmetically accurate.
6. The audited consolidated financial statements of the Company for the year ended 31 March 2026 referred to in paragraph 5 above, have been audited by us on which we have expressed an unmodified opinion vide our audit report dated 28 May 2026. The audit of the consolidated financial statements was conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 ('the Act') and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ('the ICAI'). Those standards require that the auditors plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. Such audit was not planned and performed in connection with any transaction to identify matters that maybe of potential interest to third parties.
7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ('the Guidance Note') issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements, issued by the ICAI.
9. A reasonable assurance engagement involves performing procedures to obtain sufficient appropriate evidence on the matters mentioned in paragraph 5 above. The procedures selected depend on the auditor's judgment, including the assessment of the areas where a material misstatement of the matters mentioned in paragraph 5 is likely to arise. We have performed the following procedures in relation to the Statement:
 - a) Obtained the details of the financial covenants as stated in the transaction documents and/or key information documents in respect of the listed NCD of the Company outstanding as at 31 March 2026;
 - b) Understood the basis of computation of such financial covenants and verified that the computation of financial covenants as on 31 March 2026 is in accordance with the basis of computation as mentioned in the transaction documents and/or key information documents;
 - c) Verified the arithmetical accuracy of the Statement; and
 - d) Obtained necessary representations from the management.
10. With respect to covenants other than financial covenants, we have only obtained representation from the Management confirming that the Company does not have any other covenants other than financial covenants. We have solely relied on the same.

Opinion

11. Based on our examination and the procedures performed as per paragraph 9 above, evidences obtained, and the information and explanations given to us, along with the representations provided by the Management, in our opinion, the details included in the Statement with respect to the compliance with the financial covenants is as per the terms of the transaction documents and/or key information documents of the listed NCD of the Company outstanding as at 31 March 2026 and the amounts used in the computation of such financial covenants are in agreement, in all material respects, with the audited consolidated financial statements of the Company, underlying books of account and other relevant records and documents maintained by the Company for the year ended 31 March 2026, and that the calculation thereof is arithmetically accurate.



Walker Chandiok & Co LLP

Restriction on distribution or use

12. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Regulations. Our obligations in respect of this certificate is entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have as the statutory auditors of the Company or otherwise. Nothing in this certificate, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as statutory auditors of the Company.
13. The certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with the requirements of the Regulations, which inter alia, require it to submit this certificate along with the Statement to the Debenture Trustee of the Company, and therefore, this certificate should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For **Walker Chandiok & Co LLP**

Chartered Accountants

Firm's Registration No.: 001076N/N500013



Praveen Warriar

Partner

Membership No.: 214767

UDIN: 26214767YQIMHW3573

Chennai

28 May 2026



Statement of Compliance of Covenants for Non-convertible debt securities as at 31 March 2026

S.No	ISIN	Covenants	Management Declaration
1	INE04ZW07019	1. Group Interest Service Cover - 2:1 Interest Service Coverage Ratio (ISCR) $\geq 2.0x$	Complied
		2. Leverage Ratio Leverage ratio not to exceed 3.50:1	Complied
		3. Liquidity On a consolidated level, minimum liquidity of INR 4,200 lakhs	Complied

For and on behalf of the board of directors of
Indium Software (India) Private Limited

B

Vijayshankar

B. Vijayshankar
Director
DIN : 01680470
Place: Chennai
Date: 28 May 2026

Digitally signed by B
Vijayshankar
Date: 2026.05.28 21:47:42
+05'30'



April 02, 2026

To,

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

BSE Scrip Code: **976163**

Dear Sir/Madam,

Sub: Statement of utilization of issue proceeds under Regulation 52 (7) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 52(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we herewith enclose statement of utilization of issue proceeds of Non-Convertible Debentures ("NCD") issued by the Company and the statement of deviation/variation, if any, in use of issue proceeds for the quarter ended March 31, 2026.

This is for your information and records.

Thanking you,
Yours faithfully,
For Indium Software (India) Private Limited



Pavan Raghavendra Cheruvu
Company Secretary and Compliance Officer
M. No. A66753



Encl: As above

INDIUM SOFTWARE (INDIA) PRIVATE LIMITED

CIN: U72200TN1999PTC042263

Regd. Office: No.64, "Ganesh Chambers", Eldams Road, Teynampet, Chennai – 600 018

Bangalore Office: #502, 5th Floor, Southern Wing (B – Wing), Embassy Prime, Dr. APJ Abdul Kalam Road,
Krishnappa Garden, C V Raman Nagar, Bengaluru - 560093

**Statement indicating utilisation and deviation/ variation, if any, in the use of
proceeds of issue of listed non-convertible securities,**

A. Statement of utilization of issue proceeds:

Name of the Issuer	ISIN	Mode of Fund Raising (Public issues/ Private placement)	Type of instrument	Date of raising funds	Amount Raised (Rs. In crores)	Funds utilized (Rs. in crores)	Any deviation (Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10
Indium Software (India) Private Limited	INE04ZW07019	Private Placement	Non-Convertible Debenture	07-Nov-2024	168	168	No	N.A	NIL

B. Statement of deviation/ variation in use of Issue proceeds:

Name of listed entity	Indium Software (India) Private Limited
Mode of fund raising	Private Placement
Type of instrument	Non-Convertible Debenture
Date of raising funds	07-11-2024
Amount raised (in crs)	168.00
Report filed for quarter ended	March 31, 2026
Is there a deviation/ variation in use of funds raised?	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	N.A
If yes, details of the approval so required?	N.A
Date of approval	N.A
Explanation for the deviation/ variation	N.A
Comments of the audit committee after review	N.A
Comments of the auditors, if any	N.A
Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:	The proceeds of the issuance were raised and utilized for acquisition of shares of a company.

INDIUM SOFTWARE (INDIA) PRIVATE LIMITED

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Original Object	Modified object, if any	Original Allocation (Rs. in crs)	Modified Allocation, if any	Funds Utilised	Amount of deviation/variation for the quarter according to applicable object (in Rs. Crore and in %)	Remarks, if any
NA	NA	NA	NA	NA	NA	NA

Deviation could mean:

- Deviation in the objects or purposes for which the funds have been raised.
- Deviation in the amount of funds actually utilized as against what was originally disclosed.

For Indium Software (India) Private Limited



Pavan Raghavendra Cheruvu
Company Secretary and Compliance Officer
M. No. A66753



Date: 02-04-2026

INDIUM SOFTWARE (INDIA) PRIVATE LIMITED

CIN: U72200TN1999PTC042263

Regd. Office: No.64, "Ganesh Chambers", Eldams Road, Teynampet, Chennai – 600 018

Bangalore Office: #502, 5th Floor, Southern Wing (B – Wing), Embassy Prime, Dr. APJ Abdul Kalam Road, Krishnappa Garden, C V Raman Nagar, Bengaluru – 560093

Date & Time of Download : 28/05/2026 22:31:36

BSE ACKNOWLEDGEMENT

Acknowledgement Number	13158194
Date and Time of Submission	5/28/2026 10:31:20 PM
Scripcode and Company Name	976163 - INDIUM SOFTWARE (INDIA) Pvt Ltd
Subject / Compliance Regulation	Compliances-Reg. 51 (1), (2) - Price Sensitive information / disclosure of event / Information
Submitted By	Pavan Raghavendra Cheruvu
Designation	Company Secretary & Compliance Officer

Disclaimer : - Contents of filings has not been verified at the time of submission.

May 30, 2026

To,

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

BSE Scrip Code: **976163**

Dear Sir/Madam,

Sub: Intimation of publication of Financial Results in Newspaper under Regulation 52(8) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 52(8) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), we wish to inform you that the extract of audited financial results for the quarter and year ended March 31, 2026 has been published today i.e., May 30, 2026 in Business Standard all India edition.

The newspaper clipping is enclosed herewith for your record.

We request you to kindly take note of the above information.

Thanking you,

Yours faithfully,

For Indium Software (India) Private Limited



Pavan Raghavendra Cheruvu
Company Secretary and Compliance Officer
M. No. A66753



Encl: As above

INDIUM SOFTWARE (INDIA) PRIVATE LIMITED

CIN: U72200TN1999PTC042263

Regd. Office: No.64, "Ganesh Chambers", Eldams Road, Teynampet, Chennai - 600 018

Bangalore Office: #502, 5th Floor, Southern Wing (B - Wing), Embassy Prime, Dr. APJ Abdul Kalam Road,
Krishnappa Garden, C V Raman Nagar, Bengaluru - 560093

THE GAEKWAR MILLS LIMITED						
CIN NO. L17120MH1989PLC007731						
REGD. OFFICE: 2/2 New Sion CHS, Swami Vallabhdas Marg, Road No 24, Siondi Colony, Sion West, Mumbai 400 022.						
Extract of the Statement of Audited Financial Results for the quarter ended 31st March 2026						
Sr. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
		31.03.2026 Audited	31.12.2025 Unaudited	31.03.2025 Audited	31.03.2025 Audited	31.03.2026 Audited
1	Total Income from Operations	-	-	-	-	-
2	Net Profit/(Loss) for the period before Tax	(968)	9	(112)	(945)	(945)
3	Net Profit/(Loss) for the period after Tax	(968)	9	(112)	(945)	(945)
4	Equity Share Capital	200	200	200	200	
5	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	-	-	-	-	-
6	Earnings Per Share of Rs 10/- each (after Extraordinary items)					
	(a) Basic	(48)	-	(6)	(47)	(47)
	(b) Diluted	(48)	-	(6)	(47)	(47)
Notes: (1) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange website (www.bseindia.com) and the Company's website (gaekwarmills1928@gmail.com)						
For and on behalf of board of directors of THE GAEKWAR MILLS LIMITED Sd/- Shweta Shah (Wholetime Director & CEO) (DIN: 03287393)						
Place : Mumbai. Date: 28th May, 2026						

Public Notice: Notice for Withdrawn of Attorney TO WHOMSOEVER IT MAY CONCERN	
Public notice is hereby given that I, Sonam Lakhota, working for gain at GPT Infraprojects Limited (CIN: L20103WB1980PLC032872) and designated as Company Secretary and Compliance Officer, hereby declare that the following persons are no longer attorneys of the Company: 1. Mr. Subrata Ray 2. Mr. Arun Kumar Dokania 3. Mr. Shanti Lal Choraria 4. Mr. Vikram Choraria 5. Mr. Mahesh Kumar Lath 6. Mr. Manish Tantia @ Manish Kumar Tantia	
Be it hereby notified that the authority of the above-named attorneys to act, sign, or represent the Company in any capacity stands revoked and terminated, since they are no longer associated with the Company. Any person, authority, or entity dealing with the aforesaid attorneys in relation to the affairs of the Company shall do so entirely at their own risk and responsibility. The Company shall not be liable for, nor be bound by, any act, deed, matter, or instrument executed or carried out by the said persons after the effective date of such revocation.	
For and on behalf of GPT Infraprojects Limited Sonam Lakhota Company Secretary and Compliance Officer M. No A41358	
Date : May 29, 2026 Place : Kolkata	

BANNARI AMMAN SPINNING MILLS LIMITED	
Regd. Office : 252, Mettupalayam Road, Coimbatore - 641 043. Telephone : (0422)-2435555, 2447959 E-mail : accts@bannarimills.com CIN : L17111TZ1989PLC002476 Website : www.bannarimills.com	
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026	
The Board of Directors of the Company, at the Meeting held on May 29, 2026 approved the audited financial results of the Company, for the quarter and year ended March 31, 2026.	
The full format of audited financial results is available on the stock exchange websites www.nseindia.com, www.bseindia.com & Company's website www.bannarimills.com and can be accessed by scanning the QR code.	
For and on behalf of the Board of Directors	
S.V. Arumugam Managing Director DIN: 00002458	
Note : The above intimation is in accordance with Regulation 33 read with Regulation 47(1) of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015.	
Place : Coimbatore Date : 29.05.2026	

SALONA COTSPIN LIMITED	
CIN - L17111TZ1994PLC004797 Registered Office : SF NO 74/12 & 75/3 Sathy Road Pungampalli Village, Sathyamangalam – 638402 Website : www.salonacotspin.com Ph : 0422-2454415	
NOTICE TO THE EQUITY SHAREHOLDERS	
TRANSFER OF EQUITY SHARES OF THE COMPANY TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF) AUTHORITY	
Notice is hereby given to the equity shareholders that pursuant to Section 124(6) of the Companies Act, 2013 read with Rule 6 of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules"), the Company is required to transfer equity shares in respect of which Dividends have not been paid or claimed for seven consecutive years or more shall be transferred to the demat account of the IEPF Authority. In Compliance with the act read with the Rules, individual communication has been sent to all the shareholders at their registered address on May 25, 2026 , whose Equity shares are liable to be transferred to IEPF during the Financial Year 2026 – 2027, for taking appropriate action. A list of such shareholders who have not encashed their dividend(s) is available on the website of the Company, www.salonacotspin.com/investors/ Shareholders are requested to note that in case the dividend(s) are not claimed by October 11, 2026, the Unclaimed Dividend for the Financial Year 2018-19 will be transferred to IEPF. Further, the corresponding equity shares in respect of which the dividend(s) remain unclaimed for seven consecutive years shall also be transferred in favour of IEPF Authority without any further notice to the shareholders in the following manner: In case the equity shares are held - - In Physical form: the Company would issue new share certificate in lieu of original shares for the purpose of transfer to IEPF authority and upon such issue, the original share certificate will stand automatically cancelled. After issue of new share certificates, the Company shall inform the depository by way of corporate action to convert the share certificates, into Demat form and transfer in the favour of IEPF Authority. - In Dematerialized Form: the company will process the transfer of equity shares by way of corporate action to through the depositories in favour of IEPF Authority's demat account. The shareholders may further note that the details of unpaid/unclaimed dividends and shares of the concerned shareholder(s) uploaded by the Company on its website https://www.salonacotspin.com/investors/ shall be treated as adequate notice in respect of issue of duplicate share certificate(s) by the Company for the purpose of transfer of shares to IEPF pursuant to Rules. Please note that no claim shall lie against the Company in respect of unclaimed dividend and Equity Shares transferred to the IEPF. The same can be accessed here https://nsearchives.nseindia.com/corporate/SALONA_25052026181257_Notice_IEPF.pdf In case the shareholders have any queries on the subject matter, they may contact to the Company's Registrar and Share Transfer Agent mentioned below. LETTERS TO SHAREHOLDERS HOLDING SHARES IN PHYSICAL FORM The Company has dispatched letters to shareholders holding shares in physical form regarding updation of their KYC details (i.e PAN, Contact Details, Mobile Number, Bank Account details and Specimen Signature, Choice of Nomination (Optional)) with reference to SEBI -Master Circular No. SEBI/HO/MIRSD/POD1/P/CIR/2024/37 dated 7th May 2024, read with SEBI Circular No. SEBI/HO/MIRSD/POD1/P/CIR/2024/81 dated 10th June 2024. The same can be accessed https://nsearchives.nseindia.com/corporate/SALONA_25052026181413_Letters_for_KYC.pdf. Shareholders may note that once the shares and unpaid dividends are transferred to the IEPF, they may claim the same by submitting an online application in Form IEPF-5, available at www.mca.gov.in, and sending a physical copy of the duly signed form along with the requisite documents to the Company's Registered Office, as specified in the form. Shareholders to ensure to provide following details in all your communications: 1. Name of the Company, 2. Folio No. Or DP and Client ID, 3. Name of shareholder, 4. Contact No., 5. Email ID. Also provide self-attested KYC documents of the shareholder like PAN, cancelled cheque leaf along with latest utility bill as address proof. SPECIAL WINDOW FOR RE-LODGE OF TRANSFER REQUEST OF PHYSICAL SHARES Pursuant to SEBI Circular No. HO/38/13/11(2)2026-MIRSD-POD1/3750/2026 dated January 30, 2026, Shareholders are informed that a Special Window has been opened for a period of one year from February 05, 2026 to February 04, 2027, for the re-lodgement of transfer requests for physical share certificates. The facility is applicable to cases which were lodged prior to deadline of April 01, 2019, and the original share transfer were rejected/ returned/not attended due to deficiencies in documents or process or otherwise. The shares re-lodged for transfer will be processed only in dematerialized form during this window. Eligible shareholders may submit their transfer request along with the requisite documents to MUFG Intime India Private Limited, Company's Registrar and Share Transfer Agent ("RTA"). SECOND 100 Days Campaign- Saksham Niveshak for KYC and other related updation and shareholders engagement to prevent transfer of Unpaid/Unclaimed dividends to IEPF. The Investor Education and Protection Fund (IEPF) has initiated second 100-day campaign titled "Saksham Niveshak" for KYC and related updations to facilitate claims of unpaid/unclaimed dividends. The campaign is running for a period of 100 Days from April 01, 2026 to July 09, 2026. Shareholders with unpaid/unclaimed dividends, are requested to update their KYC, Nomination Details, or have any issues or queries related to unpaid dividends and shares, can reach out to the Company's Registrar & Share Transfer Agent and for forms available online, the QR-Code can be scanned. The details of the above Campaign and procedure for updation / registration of KYC Details are made available at Company's website https://www.salonacotspin.com/investor-downloads/ and/or on the website of the RTA, https://web.in.mpmf.com/KYC-downloads.html which can be downloaded by scanning the QR Code. Registrar & Share Transfer Agent: MUFG Intime India Private Limited Address: Surya, 35, Mayflower Avenue, Behind Senthil Nagar, Sowripalayam Road, Coimbatore – 641028, Tamil Nadu. E-mail : coimbatore@in.mpmf.com, Phone: 0422-4958995, 2539835.	
For Salona Cotspin Limited Sd/- CS Rajkumar R Company Secretary	
Place : Coimbatore Date : May 30, 2026	

INDIUM SOFTWARE (INDIA) PRIVATE LIMITED						INDIUM		
Regd Office: Ganesh chambers, No.64, Old no.143, Teynampet, Chennai, Tamil Nadu, India, 600018 CIN: U72200TN1999PTC042263 www.indium.tech Tel: +91 44 6606 9100 Email: info@indium.tech								
EXTRACT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED AND AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31 MARCH 2026 REGULATION 52(8), READ WITH REGULATION 52(4) OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS,2015 (Rs. in Lakhs, except for equity share data)								
Sl. No.	Particulars	STANDALONE			CONSOLIDATED			
		Quarter ended		Year ended	Year ended			
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
		Unaudited	Unaudited	Unaudited	Audited	Audited	Audited	Audited
1	Total Income from Operations	14,963	14,458	11,742	56,879	46,391	117,652	69,235
2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary Items)	1,026	1,245	773	4,622	4,042	10,694	4,924
3	Net Profit / (Loss) for the period before Tax (after Exceptional and / or Extraordinary Items)	(11,534)*	(2,395)*	(2,046)*	(15,523)*	1,223*	(11,071)*	2,105*
4	Net Profit / (Loss) for the period after Tax (after Exceptional and / or Extraordinary Items)	(11,824)*	(2,615)*	(2,237)*	(16,612)*	292*	(13,362)*	899*
5	Total Comprehensive Income for the period {Comprising Profit / (Loss) for the period (after Tax) and Other Comprehensive Income (after tax)}	(2,071)	46	-	(2,147)	7	(1,361)	167
6	Paid up Equity Share Capital	162	162	162	162	162	162	162
7	Reserves (Excluding Revaluation Reserve)	(7,049)	6,242	11,431	(7,049)	11,431	1,106	15,883
8	Securities Premium Account	12,697	12,697	12,697	12,697	12,697	12,744	12,744
9	Net Worth	(6,887)	6,404	11,593	(6,887)	11,593	27,746	42,212
10	Paid up Debt Capital / Outstanding Debt	18,450	18,790	18,923	18,450	18,923	18,787	19,506
11	Outstanding Redeemable Preference Shares	-	-	-	-	-	-	-
12	Debt Equity Ratio	(3)	4	2	(3)	2	0.89	0.54
13	Earnings Per Share (of ₹1/- each) : (Not annualised)							
	1.Basic: (in ₹)	(73)	(16)	(14)	(103)	2	(85)	7
	2.Diluted: (in ₹)	(73)	(16)	(14)	(103)	2	(85)	7
14	Capital Redemption Reserve	22	22	22	22	22	22	22
15	Debenture Redemption Reserve	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
16	Debt Service Coverage Ratio	2	1	1	3	0	9	1
17	Interest Service Coverage Ratio	4	3	3	3	7	9	9

* Includes Loss on Fair Valuation of Derivative Liability in accordance with Ind AS 109 - Financial Instruments and One time statutory impact of new labour codes

Notes:

1 Indium Software (India) Private Limited ("the Company"), is a Company incorporated and registered under the Companies Act, 1956 on 12 April 1999 and made an intimation for conversion into a Private Limited Company under Section 18 of the Companies Act, 2013, and was approved by the Central Government effective 25 February 2022. Its registered office is located at Ganesh Chambers, No.64, Old No.143, Eldams Road, Teynampet, Chennai 600 018, Tamil Nadu, India. The Company has shown itself to be a proven leader in providing Digital Engineering solutions with deep expertise in Product and Application Engineering, Cloud Engineering, Data and Analytics, DevOps, Digital Assurance (QA) and Gaming across a wide range of technologies.

2 The financial results for the quarter and year ended 31 March 2026 have been reviewed and approved by the Board of Directors at its meeting held on 28 May 2026 and the audit of the same has been carried out by the statutory auditors.

3 Previous year's figures have been regrouped / reclassified wherever necessary, to conform with the current period presentation.

4 The above is an extract of the detailed format of year ended financial results filed with the Stock Exchange(s) under regulation 52 of the Listing Regulations. The full format of the financial results is available on the website of the Stock Exchange at www.bseindia.com and on the Company's website www.indium.tech.

5 For the items referred in Regulation 52 (4) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, the pertinent disclosures have been made to the BSE Limited (BSE) and can be accessed on the www.bseindia.com.

For and on behalf of the Board of Directors of
Indium Software (India) Private Limited
Sd/-
B. VIJAYSHANKAR
Director
DIN : 01680470

Place: Chennai
Date: 28 May 2026



Reliance
Industries Limited
Growth is Life

Regd.office: 3rd Floor, Maker Chambers IV, 222, Nariman Point, Mumbai - 400 021.
Phone: 022-3555 5000. Email: investor.relations@ril.com
CIN: L17110MH1973PLC019786

NOTICE

NOTICE is hereby given that the following certificate(s) issued by the Company are stated to have been lost or misplaced and Registered Holders thereof have applied for the issue of duplicate certificate(s).

Sr. No.	Folio No.	Name / Joint Names	Shares	Certificate Nos. From - To	Distinctive Nos. From - To
1	27610081	Krishna Samanta	52	11792937-938	216316852-903
			220	62589329-329	2217380048-267
			440	66873802-802	6893806452-891
2	41621460	Moonis Ghayur Abdul Ghayur	50	214178-178	1229948-997
			50	8741544-544	138946441-490
			20	9176366-366	88070273-292
			5	9176366-366	139211753-757
			8	9176366-366	148001154-161
			9	9176366-366	148001291-298
			9	9176366-366	148150157-165
			20	9176367-367	63335139-158
			2	9176367-367	134751413-414
			16	9176367-367	139098693-708
			12	9176367-367	139098713-724
			25	16031195-195	400515745-769
			363	58474976-976	1625694978-340
			1176	66498121-121	6860940263-438
			760	66673292-292	6876752027-786
3	9410881	Murli Iyer	30	5457921-922	88713099-128
4	14926895	Shiv Shankar	16	10070611-611	181631818-833
			20	12810575-575	25787964-983
			66	53610866-867	1255140342-407
			50	54972306-306	1335448521-570
			50	56178377-377	36182573-622
			232	62500766-766	2210631200-431
			464	66765419-419	6884907726-189
		Total	4164		

The Public is hereby cautioned against dealing with these shares in any way. Any person(s) who has / have any claim against these shares, should lodge such claim with the Company's Registrar and Transfer Agent viz. "**KFin Technologies Limited**", Selenium Tower B, Plot No. 31-32, Gachibowli Financial District, Nanakramguda, Hyderabad - 500 032, **within Seven (7) days** from the date of publication of this notice, failing which, the Company will proceed to issue duplicate certificate(s) in respect of the aforesaid shares.

for Reliance Industries Limited

Sd/-
Savitri Parekh
Company Secretary and Compliance Officer

Place : Mumbai
Date : May 29, 2026

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TELECOM TOWERS | MONOPOLES | SMART CITY POLES | UTILITY POLES
TRANSMISSION LINE TOWERS | SOLAR MODULE MOUNTING STRUCTURE | EPC

EXTRACTS OF AUDITED STANDALONE /CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER /YEAR ENDED 31 MARCH, 2026

(Rs. in Lakhs except EPS)

Particulars	Standalone				Consolidated			
	Quarter ended		Year ended		Quarter ended		Year ended	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
Total Income from operation	43,922.65	47,268.78	1,46,508.72	1,41,762.80	44,822.36	48,596.77	1,51,189.33	1,45,469.82
Net Profit/(Loss) for the quarter/year ended (before tax, exceptional/ extraordinary item)	1,890.09	2,781.04	6,013.66	6,920.54	(294.28)	1,150.68	4,028.09	4,856.39
Net Profit/(Loss) for the quarter/year ended before tax (after exceptional/extraordinary item)	1,890.09	2,781.04	6,013.66	6,920.54	(294.28)	494.68	4,028.09	3,960.91
Net Profit/(Loss) for the quarter/year ended after tax (after exceptional/extraordinary item)	1,361.86	1,931.09	4,457.84	5,071.00	(1,366.84)	(523.46)	1,762.58	1,913.08
Total Comprehensive Income for the quarter/year ended (Net of Tax)	1,376.04	1,908.02	4,490.82	5,049.22	(1,279.74)	2,272.02	1,966.74	4,709.85
Equity Share Capital	17,479.50	17,267.70	17,479.50	17,267.70	17,479.50	17,267.70	17,479.50	17,267.70
Reserves (Excluding Revaluation Reserve)			62,433.72	55,867.26			65,904.58	61,287.60
Earning per Share (in Rs.)								
Basic	0.08	0.11	0.26	0.30	(0.08)	(0.03)	0.10	0.11
Diluted	0.08	0.11	0.26	0.30	(0.08)	(0.03)	0.10	0.11

Notes:

- The above is an extract of detailed format of Audited Financial Results filed with stock exchanges under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Audited Results are available on the stock exchange websites viz. www.nseindia.com & www.bseindia.com and on the Company's website www.salasartechno.com.
- The above audited Standalone/Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 29th May 2026. These results have been audited by the Statutory Auditor of the Company who has issued an unqualified opinion thereon.
- These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act 2013 and other recognized accounting practice and policies to the extent applicable.
- Figures for the previous period/year have been regrouped wherever necessary, to confirm to the current period's classification.

For Salasar Techno Engineering Ltd.

Sd/-

Alok Kumar
Chairman

DIN : 01474484

Date: 29.05.2026

Place: Noida

SALASAR TECHNO ENGINEERING LIMITED

CIN: L23201UP2001PLC209751

Regd office: Kh. No. 265, 281 to 288, Parsaun-Dasna, Jindal Nagar, Hapur-201015

Tel: (+91) 7017538987; E-mail id: compliance@salasartechno.com, Website: www.salasartechno.com

Date & Time of Download : 30/05/2026 10:22:14

BSE ACKNOWLEDGEMENT

Acknowledgement Number	13177345
Date and Time of Submission	5/30/2026 10:22:03 AM
Scripcode and Company Name	976163 - INDIUM SOFTWARE (INDIA) Pvt Ltd
Subject / Compliance Regulation	News Paper Publications
Submitted By	Pavan Raghavendra Cheruvu
Designation	Company Secretary & Compliance Officer

Disclaimer : - Contents of filings has not been verified at the time of submission.

Investor Complaints

INDIUM SOFTWARE (INDIA) PRIVATE LIMITED

General Information

BSE Scrip Code	976163
Class Of Security	Debt
NSE Symbol	NOTLISTED
MSEI Symbol	NOTLISTED
ISIN	INE04ZW07019
Is SCORE ID Available ?	Yes
SCORE Registration ID	comi00609
Reason For No SCORE ID	
Quarter Ending	31-03-2026
Type of Submission	Original
Remarks (In case of any exception)	

Investor Grievance Details

No. of investor complaints pending at the beginning of Quarter	0
No. of investor complaints received during the Quarter	0
No. of investor complaints disposed off during the Quarter	0
No. of investor complaints those remaining unresolved at the end of the Quarter	0

BSE LTD
ACKNOWLEDGEMENT

Acknowledgement No	: 0104202612303433	Date & Time : 01/04/2026 12:30:34 PM
Scrip Code	: 976163	
Entity Name	: INDIUM SOFTWARE (INDIA) PRIVATE LIMITED	
Compliance Type	: Investors Complaints	
Quarter / Period	: 31/03/2026	
Mode	: XBRL E-Filing	

BENPOS

Company Name - **INDIUM SOFTWARE (INDIA) PRIVATE LIMITED**

Effective Date : 31st March 2026

SRNO	ISIN NO.	NAME OF THE DEBENTURE HOLDER	NAME OF THE CUSTODIAN	ADDRESS
1	INE04ZW07019	Citicorp Investment Bank Singapore Limited	AXIS TRUSTEE SERVICES LIMITED	8 Marina View, #18-00 Asia Square Tower 1 Singapore-018960

EMAIL ID	CONTACT NUMBER	PAN NUMBER	HOLDING
deepak.shaw@citi.com	" +65 6657 2966	AAACC5806F	100%

FACE VALUE	DATE OF ALLOTMENT	DATE OF MATURITY
INR 168 Crores	07th November 2024	07th November 2029

February 03, 2026

To,

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

BSE Scrip Code: **976163**

Dear Sir/Madam,

Sub: Intimation in terms of Regulation 57(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to regulation 57(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we wish to intimate that the Company has made timely payment of Interest for the Non-Convertible Debentures issued by the Company as mentioned below.

a. Whether Interest payment/ ~~redemption~~ payment made (yes/ no): Yes.

b. Details of interest payments:

S. No.	Particulars	Details
1	ISIN	INE04ZW07019
2	Issue Size	168,00,00,000
3	Interest Amount to be paid on the due date	₹ 3,69,60,000
4	Frequency - quarterly/ monthly	Quarterly
5	Change in frequency of payment (if any)	N.A
6	Details of such change	N.A
7	Record date for payment of interest	22-01-2026
8	Due date for interest payment	06-02-2026
9	Actual date for interest payment	03-02-2026
10	Amount of interest paid	₹ 3,69,60,000
11	Date of last interest payment	05-11-2025
12	Reason for non-payment/ delay in payment	N.A

c. Details of redemption: NA

Request you to kindly take the same on record.

Thanking you,
Yours faithfully,

For Indium Software (India) Private Limited



Pavan Raghavendra Cheruvu
Company Secretary and Compliance Officer
M. No. A66753



INDIUM SOFTWARE (INDIA) PRIVATE LIMITED

CIN: U72200TN1999PTC042263

Regd. Office: No.64, "Ganesh Chambers", Eldams Road, Teynampet, Chennai - 600 018

Bangalore Office: #502, 5th Floor, Southern Wing (B - Wing), Embassy Prime, Dr. APJ Abdul Kalam Road,
Krishnappa Garden, C V Raman Nagar, Bengaluru - 560093

Date & Time of Download : 03/02/2026 19:52:18

BSE ACKNOWLEDGEMENT

Acknowledgement Number	12044681
Date and Time of Submission	2/3/2026 7:52:01 PM
Scripcode and Company Name	976163 - INDIUM SOFTWARE (INDIA) Pvt Ltd
Subject / Compliance Regulation	Compliances-Reg. 57 (1) - Certificate of interest payment/Principal in case of NCD
Submitted By	V Arvind
Designation	Designated Officer for Filing

Disclaimer : - Contents of filings has not been verified at the time of submission.

BSE LTD
ACKNOWLEDGEMENT

Acknowledgement No	: 0302202607475424	Date & Time : 03/02/2026 07:47:54 PM
Scrip Code	: 976163	
Entity Name	: INDIUM SOFTWARE (INDIA) PRIVATE LIMITED	
Compliance Type	: Interest Payment Status for Centralized Database	
Date of Report	: 03/02/2026	
Mode	: XBRL E-Filing	