Independent Auditor's Limited Review Report on unaudited consolidated financial results of SIS Limited for the quarter and six months ended September 30, 2026, pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of
SIS Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of SIS Limited ("**the Parent Company**") and its subsidiaries/ step down subsidiaries **(the Parent and its subsidiaries/ step down subsidiaries together referred to as "the Group")**, its share of the net profits / (loss) after tax and total comprehensive income / (loss) of its joint ventures for the quarter and six months ended September 30, 2026 ("**the Statement**") attached herewith, being prepared and submitted by the Parent pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended thereafter ("**the Listing Regulations**"), which has been initialed by us for identification purpose.

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

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 as amended issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the financial results of the entities as mentioned in Annexure below.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principle laid down in the aforesaid Indian Accounting Standard ("**Ind AS**") prescribed under Section 133 of the Act as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Plot No. 68, Okhla industrial Area, Phase-III, New Delhi-110020
Tel: +91-11-4670 8888 **E-mail:** contact@sskmin.com www.sskmin.com

6. We did not review the financial results of 37 subsidiaries/step down subsidiaries included in the Statement, whose financial results includes total assets of Rs.5,435.94 crore as at September 30, 2026, and total revenue of Rs. 3,277.36 crore and Rs. 6,455.41 crore, total net profit/ (loss) after tax of Rs. 66.67 crore and Rs. 145.71 crore, total comprehensive income of Rs. 69.17 crore and Rs. 145.94 crore for the quarter and six months ended September 30, 2026, respectively, and cash outflows (net) of Rs. 442.14 crore for the six months ended September 30, 2026. The consolidated financial results also include the Group share of net profit/ (loss) after tax of Rs. 9.12 crore and Rs. 16.77 crore and total comprehensive income / (loss) of Rs. 9.18 crore and Rs. 16.90 crore for the quarter and six months ended September 30, 2026, respectively in respect of 6 joint ventures.

These financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries/ step down subsidiaries and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

7. We also did not review the standalone financial results of 5 subsidiaries/step-down subsidiaries whose financial results includes total assets of Rs 298.75 crore as at September 30, 2026, and total revenue of Rs. 0.16 crore and Rs 0.56 crore, total net profit/ (loss) after tax of Rs. 81.15 crore and Rs. 81.17 crore, total comprehensive income of Rs. 81.15 crore and Rs. 81.17 crore for the quarter and six months ended September 30, 2026, respectively, and cash inflows (net) of Rs. 5.91 for the six months ended September 30, 2026, included in the statement which have been prepared by the management of respective subsidiaries/ step down subsidiaries and furnished to us by the management. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Group.

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

8. These Financial results (as referred to in paragraph in 6 & 7 above) have been prepared by the management of the company and furnished to us. The Company's management has converted the financial statements of such subsidiaries/ step down subsidiaries and joint venture located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have also reviewed these conversion adjustments, if any, made by the Company's management.

For **S S Kothari Mehta & Co. LLP**
Chartered Accountants
Firm Reg. No. 000756N/ N500441





Naveen Aggarwal
Partner
Membership No. 094380
UDIN: 26094380EHCPDZ9662

Place: New Delhi
Date: November 04, 2026

Annexure to Auditor's Limited Review Report

List of subsidiaries / step down subsidiaries

1. SMC Integrated Facility Management Solutions Limited (formerly known as Service Master Clean Limited)
2. Tech SIS Limited
3. SIS Pestx India Private Limited (formerly known as Terminix SIS India Private Limited)
4. SIS Business Support Services and Solutions Private Limited
5. Dusters Total Solutions Services Private Limited
6. SIS Global Workforce Solutions Private Limited (formerly known as SIS Synergistic Adjacencies Ventures Private Limited)
7. SLV Security Services Private Limited
8. Rare Hospitality and Services Private Limited
9. Uniq Security Solutions Private Limited
10. Uniq Detective and Security Services (Tamilnadu) Private Limited
11. Uniq Detective and Security Services (AP) Private Limited
12. Uniq Facility Services Private Limited
13. SIS Alarm Monitoring and Response Services Private Limited
14. ADIS Enterprises Private Limited
15. ONE SIS Solutions Private Limited
16. One SIS Residential Solutions Private Limited
17. A P Securitas Private Limited
18. Proton Facility Solutions Private Limited
19. Scientific Security Management Services Private Limited
20. SIS Security International Holdings Pte. Ltd.
21. SIS Security Asia Pacific Holdings Pte. Ltd.
22. SIS Australia Holdings Pty Ltd
23. SIS Australia Group Pty Ltd
24. SIS Group International Holdings Pty Ltd
25. MSS Strategic Medical and Rescue Pty Ltd
26. MSS Security Pty Ltd
27. Australian Security Connections Pty Ltd
28. Southern Cross Protection Pty Ltd
29. Charter Security Protective Services Pty Ltd (Till September 03, 2026)
30. Platform 4 Group Ltd
31. SIS Henderson Holdings Pte Ltd
32. Henderson Security Services Pte Ltd
33. Henderson Technologies Pte Ltd
34. Triton Security Services Ltd
35. Safety Direct Solutions Pty Ltd
36. Safety Direct Solutions Pty Ltd NZ
37. State Medical Assistance Holdings Pty Ltd
38. Western Australia Patient Transport Pty Ltd
39. State Medical Assistance - Victoria Pty Ltd
40. State Medical Assistance Pty Ltd
41. Clinical Governance Specialists Pty Ltd
42. RAVN Intelligence Pty Ltd

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

43. SIS Global Workforce Solutions Finland Oy

List of Joint Ventures:

1. SIS Cash Services Limited
2. SIS Prosegur Holdings Private Limited
3. SIS Prosegur Cash Logistics Private Limited
4. SIS-Prosegur Cash Services Private Limited
5. Habitat Security Pty Limited
6. Modin Systems Private Limited



SIS Limited

Registered office: Annapoorna Bhawan, Telephone Exchange Road, Kurji, Patna - 800010

CIN: L75230BR1985PLC002083

Statement of consolidated financial results for the quarter and six months ended September 30, 2026

(Figures in INR crore except per share data)

Sl. No.	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**						
	a) Revenue from operations	4,816.01	4,603.58	3,758.52	9,419.59	7,307.01	15,981.53
	b) Other income	10.15	9.87	6.41	20.02	27.19	40.45
	c) Other gain / (loss)	5.99	2.41	5.13	8.40	2.80	8.09
	Total Income (a + b + c)	**4,832.15**	**4,615.86**	**3,770.06**	**9,448.01**	**7,337.00**	**16,030.07**
2	**Expenses**						
	a) Cost of materials consumed	28.30	18.71	13.60	47.01	26.79	80.81
	b) Purchases of inventories	36.43	38.49	20.66	74.92	38.73	91.00
	c) Changes in inventories	-7.85	-4.34	-3.37	-12.19	-3.70	-9.69
	d) Employee benefits expense	4,110.20	3,897.83	3,184.27	8,008.03	6,171.00	13,407.60
	e) Finance costs	58.71	58.13	36.79	116.84	77.67	174.68
	f) Depreciation and amortisation expenses	67.85	62.50	47.58	130.35	89.17	215.44
	g) Impairment of goodwill	-	-	-	-	-	-
	h) Other expenses	425.60	445.79	375.10	871.39	753.85	1,695.19
	Total expenses (a + b + c + d + e + f + g + h)	**4,719.24**	**4,517.11**	**3,674.63**	**9,236.35**	**7,153.51**	**15,655.03**
3	Share of profit / (loss) of associates / joint ventures	9.06	7.63	8.07	16.69	15.65	31.90
4	**Profit / (loss) before exceptional items and tax (1-2+3)**	**121.97**	**106.38**	**103.50**	**228.35**	**199.14**	**406.94**
5	Exceptional items	-	-	-	-	-	290.02
6	**Profit / (loss) before tax (4-5)**	**121.97**	**106.38**	**103.50**	**228.35**	**199.14**	**116.92**
7	**Tax expense / (credit)**						
	Current tax	-6.69	43.02	15.61	36.33	31.28	74.93
	Deferred tax	17.94	-38.30	7.16	-20.36	-5.82	-95.82
	Total tax expense / (credit)	**11.25**	**4.72**	**22.77**	**15.97**	**25.46**	**-20.89**
8	**Profit / (loss) for the period (6-7)**	**110.72**	**101.66**	**80.73**	**212.38**	**173.68**	**137.81**
9	**Other comprehensive income**						
	Items that will be reclassified to profit or loss:						
	a) Foreign exchange gain / (loss) on monetary items included in Net Investment in a foreign subsidiary	22.79	13.00	35.84	35.79	86.71	165.41
	b) Income tax relating to these items	-	-	-	-	-	-
	Items that will not be reclassified to profit or loss:						
	a) Remeasurement of defined benefit plan	2.73	2.96	0.76	5.69	-4.57	107.11
	b) Income tax relating to these items	-0.69	-0.74	-0.19	-1.43	1.14	-27.34
	c) Share of other comprehensive income of associates / joint ventures	0.06	0.07	0.19	0.13	0.01	0.20
	Other comprehensive income / (loss) for the period (net of taxes)	**24.89**	**15.29**	**36.60**	**40.18**	**83.29**	**245.38**
10	**Total comprehensive income / (loss) for the period (8+9)**	**135.61**	**116.95**	**117.33**	**252.56**	**256.97**	**383.19**
11	**Profit attributable to:**						
	Owners of the Parent	110.72	101.66	80.73	212.38	173.68	137.81
	Non-controlling interests	-	-	-	-	-	-
12	**Other comprehensive income attributable to:**						
	Owners of the Parent	24.89	15.29	36.60	40.18	83.29	245.38
	Non-controlling interest	-	-	-	-	-	-
13	**Total comprehensive income / (loss) attributable**						
	Owners of the Parent	135.61	116.95	117.33	252.56	256.97	383.19
	Non-controlling interest	-	-	-	-	-	-
14	Paid-up equity share capital (face value of INR 5/- per share)	69.59	70.65	70.46	69.59	70.46	70.64
15	Reserves i.e. Other equity	2,637.82	2,593.28	2,443.88	2,637.82	2,443.88	2,474.63
16	Earnings Per Share (EPS) (INR 5/- each)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)
	(a) Basic (INR)	7.86	7.19	5.73	15.06	12.18	9.72
	(b) Diluted (INR)	7.82	7.15	5.68	14.97	12.07	9.65

Please see the accompanying notes to the consolidated financial results

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

SIS Limited

Registered office : Annapoorna Bhawan, Telephone Exchange Road, Kurji, Patna – 800010

CIN: L75230BR1985PLC002083

Statement of consolidated assets and liabilities as at September 30, 2026

(Figures in INR crore)

	Particulars	September 30, 2026 (Unaudited)	March 31, 2026 (Audited)
A	**ASSETS**		
	Non - current assets		
	Property, plant and equipment	751.52	733.09
	Capital work-in-progress	19.89	2.69
	Goodwill	1,031.81	1,001.89
	Other intangible assets	224.20	249.77
	Intangible assets under development	75.62	60.83
	Investments in joint ventures	149.69	132.86
	Financial assets		
	(i) Investments	52.50	52.50
	(ii) Other financial assets	76.15	77.97
	Deferred tax assets (net)	431.81	415.91
	Income tax assets (net)	245.68	232.04
	Other non - current assets	2.62	3.79
	Total non - current assets	**3,061.49**	**2,963.34**
	Current assets		
	Inventories	57.83	47.31
	Financial assets		
	(i) Investments	144.35	0.62
	(ii) Trade receivables	2,635.09	2,361.33
	(iii) Cash and cash equivalents	619.21	778.70
	(iv) Bank balances other than in (iii) above	216.14	261.73
	(v) Other financial assets	1,225.59	1,041.70
	Other current assets	286.77	177.19
	Total current assets	**5,184.98**	**4,668.58**
	Total assets	**8,246.47**	**7,631.92**
B	**EQUITY AND LIABILITIES**		
	Equity		
	Equity share capital	69.59	70.64
	Other equity	2,637.82	2,474.63
	Equity attributable to owners of the Parent	**2,707.41**	**2,545.27**
	Non-controlling interests	-	-
	Total equity	**2,707.41**	**2,545.27**
	Liabilities		
	Non - current liabilities		
	Financial liabilities		
	(i) Borrowings	848.18	897.09
	(ia) Lease liabilities	321.99	299.85
	(ii) Other financial liabilities	236.57	220.52
	Provisions	426.05	390.88
	Deferred tax liabilities (net)	46.88	51.19
	Total non - current liabilities	**1,879.67**	**1,859.53**
	Current liabilities		
	Financial liabilities		
	(i) Borrowings	819.99	538.26
	(ia) Lease liabilities	56.62	54.10
	(ii) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	29.15	26.46
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	57.21	82.30
	(iii) Other financial liabilities	1,668.56	1,552.74
	Other current liabilities	277.37	268.24
	Provisions	746.40	664.07
	Income tax liabilities (net)	4.09	40.95
	Total current liabilities	**3,659.39**	**3,227.12**
	Total liabilities	**5,539.06**	**5,086.65**
	Total equity and liabilities	**8,246.47**	**7,631.92**

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

SIS Limited

Registered office : Annapoorna Bhawan, Telephone Exchange Road, Kurji, Patna - 800010

CIN: L75230BR1985PLC002083

Consolidated statement of cash flows for the six months ended September 30, 2026

(Figures in INR crore)

Sl. No.	Particulars	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)
A	**CASH FLOWS FROM OPERATING ACTIVITIES**		
	Profit before tax	228.35	199.14
	Adjusted for:		
	Depreciation and amortization expenses	130.35	89.17
	Unrealised foreign exchange (gain) / loss	2.20	8.89
	Net (gain) / loss on sale of property, plant and equipment	-3.65	-2.84
	Net (gain) / loss on Sale of Investments	-6.32	-
	Finance costs	116.84	77.67
	Interest income	-19.98	-27.19
	Dividend income	-0.04	-
	Allowance for expected credit loss	22.27	22.37
	Employee stock option compensation expense	3.39	1.40
	Other non-cash items	-17.34	-24.47
	Operating profit /(loss) before changes in working capital	**456.07**	**344.14**
	Changes in working capital:		
	Decrease / (increase) in trade receivables	-267.83	-214.23
	Decrease / (increase) in inventories	-10.50	-3.66
	Decrease / (increase) in other current assets	-108.91	-94.46
	Decrease / (increase) in other current financial assets	-173.90	-104.61
	(Decrease) / increase in trade payables	-24.49	-13.69
	(Decrease) / increase in provisions	94.67	72.60
	(Decrease) / increase in other current liabilities	9.12	-28.06
	(Decrease) / increase in other current financial liabilities	101.23	213.97
	Decrease / (increase) in other non-current financial assets	2.04	0.34
	(Decrease) / increase in other non-current financial liabilities	-0.85	-1.47
	Cash (used in) / generated from operations	**76.65**	**170.87**
	Direct tax (paid), net of refunds	-88.18	0.52
	Net cash inflow / (outflow) from operating activities	**-11.53**	**171.39**
B	**CASH FLOWS FROM INVESTING ACTIVITIES**		
	Purchase of property plant & equipment and intangible assets (including Capital work in progress/intangible assets under development)	-100.63	-125.51
	Proceeds from sale/disposal of property, plant and equipment	7.91	6.54
	Other investments made	-261.63	-10.50
	Proceeds from sale of investments	124.23	-
	Investment in fixed deposits	-204.31	-598.69
	Redemption of fixed deposits	254.13	811.35
	Changes in restricted balances	-3.00	-0.01
	Interest received	19.56	25.44
	Dividend received	0.04	0.14
	Net cash inflow / (outflow) from investing activities	**-163.70**	**108.76**
C	**CASH FLOWS FROM FINANCING ACTIVITIES**		
	Proceeds from issue of share capital (net of share issue expenses) including application money received on pending allotment	0.03	0.11
	Buy back of equity shares including transaction cost	-93.88	-151.65
	Foreign exchange gain / (loss) realized	-0.15	-0.82
	Proceeds from term loans	27.01	61.44
	Repayment of term loans	-98.99	-155.91
	Interest paid	-74.95	-64.72
	Payment of lease liabilities (including interest)	-48.91	-39.19
	Net cash inflow / (outflow) from financing activities	**-289.84**	**-350.74**
D	**Net increase / (decrease) in cash and cash equivalents (A+B+C)**	**-465.07**	**-70.59**
E	Cash and cash equivalents at the beginning of the period	315.27	199.66
F	Translation adjustments	24.54	47.32
	Cash and cash equivalents at the end of the period (D+E+F)	**-125.26**	**176.39**

Reconciliation of cash and cash equivalents as per the statement of the cash flows

	Particulars	September 30, 2026	September 30, 2025
	Cash and cash equivalents at the end of the period	619.21	733.06
	Cash credit at the end of the period	-744.47	-556.67
	Balances as per statement of cash flows	**-125.26**	**176.39**

SIS LIMITED A-28 & 29 Okhla, Phase-I, New Delhi-110020

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

Notes to the consolidated financial results:

1. The statement of unaudited consolidated financial results of SIS Limited ("the Parent") and its subsidiaries/ step down subsidiaries (the Parent and its subsidiaries/ step down subsidiaries together referred to as "the Group"), its share of the net profits / (loss) after tax and total comprehensive income / (loss) of its joint ventures for the quarter and six months ended September 30, 2026, have been reviewed by the Audit Committee and, thereafter, approved by the Board of Directors at its meeting held on November 04, 2026.

2. The limited review, as required under Regulation 33 and 52 read with 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report does not have any impact on the 'Results and Notes' for the quarter and six months ended September 30, 2026, which needs to be explained.

3. The consolidated financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and in terms of the SEBI Master Circular for compliance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities, as amended and other recognised accounting practices and policies.

4. On November 21, 2025, the Government of India brought into effect 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 into a unified framework governing employee benefit during employment and post-employment.

   During the quarter ended September 30, 2026, the Group continued to monitor to implementation of the aforesaid Labour Codes, including the applicable notifications, rules, amendments and clarifications issued by the Central Government and respective State Governments, The Group has undertaken appropriate action to implement the required changes accordingly and has assessed the consequential impact, if any, on its financial results.

5. During the quarter ended September 30, 2026, the Parent has allotted 45,473 equity shares of INR 5 each upon exercise of vested stock options by the eligible employees. Consequent to said allotment, the paid-up equity share capital of the Parent stood at INR 70,67,31,115 divided into 14,13,46,223 equity shares of INR 5 each.

6. Pursuant to the approval of the Board of Directors at its meeting held on August 05, 2026, the Parent approved a buyback of its fully paid up equity shares of a face value of INR 5/- each through the open market using the stock exchange mechanism, in accordance with the Securities and Exchange Board of India (Buy-Back of Securities) Regulations, 2018, as amended the applicable provisions of the Companies Act, 2013 and the rules made thereunder, at a price not exceeding INR 478.50/- per Equity Share ("Maximum Buyback Price"), payable in cash, for an aggregate amount not exceeding INR 106.00 crore, excluding expenses incurred in connection with the buyback. The buyback was funded from the Parent's eligible reserves and other permitted sources, as applicable, in accordance with the applicable statutory requirements.

   During the quarter ended September 30, 2026, the Parent purchased 21,74,134 equity shares under the aforesaid buyback by appropriating a sum of INR 91.31 crore from the securities premium, general reserves and retained earnings and an amount of INR 1.09 crore, equivalent to the nominal value of the equity shares bought back through the buyback, have been transferred to the capital redemption reserve account.

   Subsequent to the reporting date and up to the date of approval of these financial results, the Parent purchased an additional 3,28,540 equity shares under the aforesaid buyback for an aggregate consideration of INR 13.60 crore. The buyback closed on October 16, 2026, upon utilisation of the Maximum Buyback Size, with 25,02,674 equity shares bought back in aggregate, all of which have been extinguished.

7. During the quarter ended 30 September, 2026, based on the recommendation of the Nomination and Remuneration Committee and the Board of directors, the shareholders, by way a of special resolution passed through postal ballot, approved the continuation of Mr. Arvind Kumar Prasad (DIN: 02865273) as Whole-time Director on the Board of the Parent upon attaining the age of 70 years on September 09, 2026, up to the expiry of his existing term on April 23, 2027, on the existing terms and conditions of his appointment.

For and on behalf of the Board of Directors of
SIS Limited

Arvind Kr. Prasad

Arvind Kumar Prasad
Whole-time Director

Place: New Delhi
Date: November 04, 2026

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
Chartered Accountants

SIS Limited

Registered office : Annapoorna Bhawan, Telephone Exchange Road, Kurji, Patna - 800010

CIN: L75230BR1985PLC002083

Consolidated segment-wise revenue, results, assets and liabilities for the quarter and six months ended September 30, 2026

(Figures in INR crore)

Particulars	Quarter ended			Six months ended		Year ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment revenue						
Security services – India	2,144.12	2,004.08	1,543.61	4,148.20	3,003.54	6,826.84
Security services – International	2,019.58	1,981.94	1,607.19	4,001.52	3,119.65	6,739.59
Facilities management	677.27	641.95	629.23	1,319.22	1,223.57	2,493.90
Less: Inter- segment elimination	-24.96	-24.39	-21.51	-49.35	-39.75	-78.80
Total revenue from operations	**4,816.01**	**4,603.58**	**3,758.52**	**9,419.59**	**7,307.01**	**15,981.53**
Segment EBITDA						
Security services – India	113.21	102.53	82.50	215.74	160.67	351.08
Security services – International	72.04	69.60	53.44	141.64	99.12	236.44
Facilities management	38.29	35.17	32.51	73.46	60.94	129.87
Less: Inter- segment elimination	-0.20	-0.21	-0.19	-0.41	-0.39	-0.77
Total EBITDA	**223.34**	**207.09**	**168.26**	**430.43**	**320.34**	**716.62**
Share of net profit / (loss) from associates / joint ventures	9.06	7.63	8.07	16.69	15.65	31.90
Other income and gains	16.14	12.29	11.54	28.43	29.99	48.54
Other gains / (losses) and effect of entries resulting from consolidation and business combination accounting	-16.08	-15.63	-1.15	-31.71	-2.86	-31.15
Finance costs	-50.51	-50.30	-36.79	-100.81	-77.67	-159.89
Depreciation	-59.98	-54.70	-46.43	-114.68	-86.31	-199.08
Unallocated corporate expenses	-	-	-	-	-	-
Profit before exceptional items and tax	**121.97**	**106.38**	**103.50**	**228.35**	**199.14**	**406.94**
Exceptional items	-	-	-	-	-	-290.02
Total profit before tax	**121.97**	**106.38**	**103.50**	**228.35**	**199.14**	**116.92**

Particulars	As at September 30, 2026	As at June 30, 2026	As at September 30, 2025	As at September 30, 2026	As at September 30, 2025	As at March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment assets						
Security services – India	3,751.75	3,618.28	2,739.21	3,751.75	2,739.21	3,247.85
Security services – International	3,258.47	3,159.27	2,852.84	3,258.47	2,852.84	3,222.64
Facilities management	1,236.25	1,238.28	1,105.60	1,236.25	1,105.60	1,161.43
Unallocated	-	-	-	-	-	-
Total	**8,246.47**	**8,015.83**	**6,697.65**	**8,246.47**	**6,697.65**	**7,631.92**
Segment liabilities						
Security services – India	2,665.82	2,594.73	1,717.06	2,665.82	1,717.06	2,269.83
Security services – International	2,180.51	2,086.27	1,844.18	2,180.51	1,844.18	2,180.29
Facilities management	692.73	670.89	622.07	692.73	622.07	636.53
Unallocated	-	-	-	-	-	-
Total	**5,539.06**	**5,351.89**	**4,183.31**	**5,539.06**	**4,183.31**	**5,086.65**

The Group is currently focused on three business groups, viz., Security Services (India), Security Services (International) and Facility Management. The Group's organizational structure and governance processes are designed to support effective management of multiple businesses while retaining focus on each one of them. The Operating Segments have been reported in a manner consistent with the internal reporting provided to the Group Management Committee, which is the Chief Operating Decision Maker.

The business groups comprise the following:

- Security Services (India) – Guarding, Electronic security and home alarm monitoring and response services
- Security Services (International) – Guarding, Mobile patrols, Emergency medical response and rescue, Loss prevention and allied services
- Facilities Management – Housekeeping, Cleaning, Facility operation & management and Pest control services

For and on behalf of the Board of Directors of
SIS Limited

Arvind Kr. Prasad

Arvind Kumar Prasad
Whole-time Director

Place: New Delhi
Date: November 04, 2026

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants