

**Limited Review Report on unaudited consolidated financial results of CMS Info Systems Limited for the quarter ended 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of CMS Info Systems Limited**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of CMS Info Systems Limited (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 2025 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
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 Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 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 results of the following entities :

Sr. No	Name of component	Relationship
1	CMS Info Systems Limited	Parent company
2	Securitrans India Private Limited	Wholly owned subsidiary company
3	CMS Marshall Limited	Wholly owned step down subsidiary company
4	CMS Securitas Limited	Wholly owned subsidiary company

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## Limited Review Report (Continued)

## CMS Info Systems Limited

5	Hemabh Technology Private Limited	Wholly owned subsidiary company
6	Quality Logistics Services Private Limited	Wholly owned subsidiary company
7	CMS Info Foundation	Wholly owned subsidiary company
8	Securens Systems Private Limited (w.e.f. 11 September 2025)	Wholly owned subsidiary company
9	CMS Securitas Employees Welfare Trust	Wholly owned subsidiary company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of one (1) Subsidiary included in the Statement, whose interim financial results reflect total revenues (before consolidation adjustments) of Rs. 433.63 million and Rs. 1,310.47 million, total net profit after tax (before consolidation adjustments) of Rs. 31.23 million and Rs. 138.09 million and total comprehensive income (before consolidation adjustments) of Rs. 34.45 million and Rs. 139.07 million, for the quarter ended 31 December 2025 and for the period from 01 April 2025 to 31 December 2025 respectively, as considered in the Statement. These interim financial results have been reviewed by other auditor whose report has been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.
- Our conclusion is not modified in respect of this matter.
7. The Statement includes the interim financial results of seven (7) Subsidiaries which have not been reviewed, whose interim financial results reflects total revenues (before consolidation adjustments) of Rs. 776.63 million and Rs. 1,982 million, total net profit/(loss) after tax (before consolidation adjustments) of (Rs. 14.49 million) and Rs. 80.23 million and total comprehensive income (before consolidation adjustments) of (Rs. 16.22 million) and Rs. 78.46 million for the quarter ended 31 December 2025 and for the period from 01 April 2025 to 31 December 2025 respectively, as considered in the Statement. According to the information and explanations given to us by the Parent's management, these interim financial results are not material to the Group.

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B S R & Co. LLP

**Limited Review Report (Continued)**  
**CMS Info Systems Limited**

Our conclusion is not modified in respect of this matter.

For **B S R & Co. LLP**

*Chartered Accountants*

Firm's Registration No.:101248W/W-100022



**Sreeja Marar**

*Partner*

Mumbai

12 February 2026

Membership No.: 111410

UDIN:26111410HHDKKX9044



**CMS INFO SYSTEMS LIMITED**

CIN : L45200MH2008PLC180479

Regd. Office: T-151, 5th Floor, Tower No.10, Sector-11, Railway Station Complex, CBD Belapur, Navi Mumbai- 400 614  
www.cms.com | contact@cms.com



**Unaudited Consolidated financial results for the quarter and nine months ended December 31, 2025**

Sr No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31,2025	September 30, 2025	December 31, 2024	December 31,2025	December 31,2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I</b>	<b>Income</b>						
1	Revenue from operations	6,182.22	6,086.21	5,814.94	18,542.48	18,054.64	24,245.32
2	Other income	86.30	109.09	117.10	358.94	368.71	506.82
	<b>Total Income</b>	<b>6,268.52</b>	<b>6,195.30</b>	<b>5,932.04</b>	<b>18,901.42</b>	<b>18,423.35</b>	<b>24,752.14</b>
<b>II</b>	<b>Expenses</b>						
1	Purchase of traded goods	408.23	385.52	258.08	1,253.30	1,280.96	1,953.68
2	Changes in inventories of finished goods (including stock in trade)	139.17	108.99	50.66	350.37	507.82	435.76
3	Employee benefits expenses	999.92	819.16	871.45	2,750.59	2,600.18	3,445.30
4	Finance costs	44.99	45.39	47.18	131.60	136.34	181.97
5	Depreciation and amortization expense	556.07	481.85	410.44	1,483.15	1,187.45	1,614.57
6	Service and security charges	1,192.83	1,308.24	1,172.44	3,817.48	3,567.16	4,818.56
7	Other expenses	2,045.96	2,090.15	1,867.60	6,021.63	5,451.24	7,323.91
	<b>Total Expenses</b>	<b>5,387.17</b>	<b>5,239.30</b>	<b>4,677.85</b>	<b>15,808.12</b>	<b>14,731.15</b>	<b>19,773.75</b>
<b>III</b>	<b>Profit before tax and Exceptional items</b>	<b>881.35</b>	<b>956.00</b>	<b>1,254.19</b>	<b>3,093.30</b>	<b>3,692.20</b>	<b>4,978.39</b>
	Exceptional items (net) - Refer note 3	111.07	-	-	111.07	-	-
<b>IV</b>	<b>Profit before tax and after Exceptional items</b>	<b>770.28</b>	<b>956.00</b>	<b>1,254.19</b>	<b>2,982.23</b>	<b>3,692.20</b>	<b>4,978.39</b>
	<b>Tax expense</b>						
	Current tax	221.04	308.90	335.35	893.83	997.09	1,258.25
	Deferred tax (credit)/charge	(24.79)	(86.42)	(13.09)	(154.94)	(53.85)	(4.43)
	<b>Total tax expense</b>	<b>196.25</b>	<b>222.48</b>	<b>322.26</b>	<b>738.89</b>	<b>943.24</b>	<b>1,253.82</b>
	<b>Profit for the period/year attributable to equity shareholders</b>	<b>574.03</b>	<b>733.52</b>	<b>931.93</b>	<b>2,243.34</b>	<b>2,748.96</b>	<b>3,724.57</b>
	Other comprehensive income ('OCI')						
	Items that will not be reclassified to profit or loss						
	Remeasurement (losses) on defined benefit plans	5.58	(3.08)	(2.07)	(0.55)	(6.21)	(18.28)
	Taxes on above	(1.91)	0.77	0.52	(0.38)	1.56	3.85
	<b>Other Comprehensive (loss) for the period/year (net of tax)</b>	<b>3.67</b>	<b>(2.31)</b>	<b>(1.55)</b>	<b>(0.93)</b>	<b>(4.65)</b>	<b>(14.43)</b>
	<b>Total Comprehensive Income for the period/year</b>	<b>577.70</b>	<b>731.21</b>	<b>930.38</b>	<b>2,242.41</b>	<b>2,744.31</b>	<b>3,710.14</b>
	<b>Paid up equity share capital</b>						
	(Face value ₹ 10 per share)	1,644.73	1,644.73	1,643.65	1,644.73	1,643.65	1,643.65
	Other equity	-	-	-	-	-	21,021.49
	<b>Earning per equity share (Face value of ₹ 10 each)</b>						
	Basic (in ₹)	3.49	4.46	5.68	13.64	16.85	22.79
	Diluted (in ₹)	3.45	4.40	5.56	13.48	16.49	22.36



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**CMS INFO SYSTEMS LIMITED**

CIN : L45200MH2008PLC180479



**Consolidated Segment wise Revenue, Results, Assets and Liabilities**

Sr No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31,2025	September 30, 2025	December 31, 2024	December 31,2025	December 31,2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	<b>Segment Revenue</b>						
	Cash Management services	3,842.79	3,947.84	4,043.75	11,960.97	11,813.53	15,951.78
	Managed services	2,700.94	2,524.44	1,905.30	7,665.53	6,588.16	8,854.90
	Card services	249.12	182.19	194.39	568.85	542.55	719.51
	Less: Inter-segment Sales	610.63	568.25	328.50	1,652.88	889.60	1,280.87
	<b>Total Segment Revenue</b>	<b>6,182.22</b>	<b>6,086.21</b>	<b>5,814.94</b>	<b>18,542.48</b>	<b>18,054.64</b>	<b>24,245.32</b>
II	<b>Segment Results</b>						
	Cash Management services	630.87	589.37	1,034.17	2,218.46	2,993.62	4,013.79
	Managed services	342.56	330.72	313.19	1,002.38	1,023.67	1,365.17
	Card services	50.82	46.87	62.42	130.92	158.38	205.49
	<b>Total Segment Results</b>	<b>1,024.25</b>	<b>966.96</b>	<b>1,409.78</b>	<b>3,351.76</b>	<b>4,175.67</b>	<b>5,584.45</b>
	Less: Unallocated corporate expenses	184.21	74.62	225.51	485.78	715.84	930.90
	<b>Profit before other Income, Finance costs and tax</b>	<b>840.04</b>	<b>892.34</b>	<b>1,184.27</b>	<b>2,865.98</b>	<b>3,459.83</b>	<b>4,653.55</b>
	Add: Other Income	86.30	109.09	117.10	358.94	368.71	506.82
	Less: Finance costs	44.99	45.40	47.18	131.61	136.34	181.98
	<b>Profit before tax and Exceptional items</b>	<b>881.35</b>	<b>956.03</b>	<b>1,254.19</b>	<b>3,093.32</b>	<b>3,692.20</b>	<b>4,978.39</b>
	Exceptional items (net)- Refer note 3	111.07	-	-	111.07	-	-
	<b>Profit before tax</b>	<b>770.28</b>	<b>956.03</b>	<b>1,254.19</b>	<b>2,982.24</b>	<b>3,692.20</b>	<b>4,978.39</b>
	Less: tax expenses	196.24	222.48	322.26	738.89	943.24	1,253.82
	<b>Profit after tax attributable to equity shareholders</b>	<b>574.03</b>	<b>733.52</b>	<b>931.93</b>	<b>2,243.33</b>	<b>2,748.96</b>	<b>3,724.57</b>
	<b>Segment Assets</b>						
	Cash Management services	11,872.73	11,666.83	10,708.59	11,872.73	10,708.59	10,562.80
	Managed services	12,805.84	11,797.22	9,376.32	12,805.84	9,376.32	9,437.78
	Card services	321.26	332.68	301.97	321.26	301.97	267.98
	Unallocated corporate assets	7,309.75	7,916.92	8,632.66	7,309.75	8,632.66	10,930.68
	<b>Total Segment Assets</b>	<b>32,309.58</b>	<b>31,713.65</b>	<b>29,019.54</b>	<b>32,309.58</b>	<b>29,019.54</b>	<b>31,199.24</b>
	<b>Segment Liabilities</b>						
	Cash Management services	3,785.98	3,400.61	2,761.03	3,785.98	2,761.03	3,229.63
	Managed services	4,089.25	3,899.03	3,575.78	4,089.25	3,575.78	4,647.60
	Card services	64.57	84.77	127.28	64.57	127.28	128.36
	Unallocated corporate Liabilities	451.77	996.94	377.48	451.77	377.48	528.51
	<b>Total Segment Liabilities</b>	<b>8,391.58</b>	<b>8,381.35</b>	<b>6,841.57</b>	<b>8,391.58</b>	<b>6,841.57</b>	<b>8,534.10</b>

1. The Group has identified the following segments as reporting segments:

- Cash management services,
- Managed services and
- Card services

2) Cash management services includes ATM cash management services, Retail cash management solutions, Cash in transit services for banks and other related services.

3) Managed services includes banking automation product deployment and AMC, Brown Label ATMs and managed services for banks, Software solutions including multi-vendor software and automation solutions and Remote monitoring Technology solutions.

4) Card services includes revenue from trading in card and card personalization services.

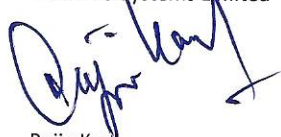




## Notes to Consolidated financial results:

- 1 The above unaudited consolidated financial results of CMS Info Systems Limited ("the Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group") have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules thereunder and in terms of Regulation 33 of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 2 The above unaudited Consolidated financial results for the quarter and nine months ended December 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on February 12, 2026. The statutory auditors of the Group have carried out the limited review of the aforesaid results for the quarter and nine months ended December 31, 2025. The statutory auditors have issued an unmodified report on the above results.
- 3 The Government of India has implemented four new Labour Codes ("Codes"), including the Code on Wages, 2019, with effect from November 21, 2025. The Group has assessed and accounted for the incremental impact of these changes as per the guidance provided by the Institute of Chartered Accountants of India, which has resulted in the recognition of incremental employee benefit expenses of INR 111.07 Million charged to the Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended 31 December 2025. Considering the materiality, regulatory-driven and an enactment of the new legislation, which is an event of non recurring nature, the Company has presented such incremental impact as "Exceptional items" in the statement of Unaudited Consolidated Financial Results for the quarter and nine months ended 31 December 2025. The Group continues to monitor the developments pertaining to Labour Codes and will evaluate impact, if any, on the measurement of liability pertaining to employee benefits.
- 4 The above unaudited consolidated financial results comprise the results of CMS Info Systems Limited (Parent Company), eight subsidiary companies (including one trust).
- 5 The Board of Directors at its meeting held on February 12, 2026 has declared an Interim dividend of INR 2.75/- per Equity share of INR 10 each for FY 2025-26.
- 6 Pursuant to the approval of Board of Directors at their meeting held on July 23 2025, the Parent Company signed and executed a Share Purchase Agreement for acquisition of up to 100% of shareholding of Securens Systems Private Limited (SSPL). SSPL is engaged in the business of Vision AI. The Parent Company has completed the aforesaid acquisition of 99.50% as on October 28 2025 for a consideration of INR 441.07 Million. The consolidated results for the quarter ended September 30, 2025 includes the results of SSPL from September 11,2025 to September 30,2025.
- 7 The above Financial Results of the Group are available on the Parent Company's website [www.cms.com](http://www.cms.com) and also on the website of BSE i.e. [www.bseindia.com](http://www.bseindia.com) and NSE i.e. [www.nseindia.com](http://www.nseindia.com), where the shares of the Holding Company are listed.

For and on behalf of the Board of Directors  
CMS Info Systems Limited



Rajiv Kaur  
Executive Vice Chairman, Whole Time Director & CEO  
Place: Mumbai  
Date: February 12, 2026



**Limited Review Report on unaudited standalone financial results of CMS Info Systems Limited for the quarter ended 31 December 2025 and year to date results for the period from 1 April 2025 to 31 December 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of CMS Info Systems Limited**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of CMS Info Systems Limited (hereinafter referred to as "the Company") for the quarter ended 31 December 2025 and year to date results for the period from 1 April 2025 to 31 December 2025 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("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 Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.: 101248W/W-100022



**Sreeja Marar**

Partner

Mumbai

12 February 2026

Membership No.: 111410

UDIN:26111410DXQQLA1343

Registered Office:

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063



**CMS INFO SYSTEMS LIMITED**

CIN : L45200MH2008PLC180479



Unaudited Standalone financial results for the quarter and nine months ended December 31, 2025

Sr No.	Particulars	Quarter ended			Nine months ended		(₹ in million)
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	Year ended March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	<b>Income</b>						
1	Revenue from operations	5,600.98	5,572.25	5,219.62	16,994.12	16,511.48	22,229.03
2	Other income (Refer note 4)	62.31	201.84	99.61	403.94	307.54	418.22
	<b>Total Income</b>	<b>5,663.29</b>	<b>5,774.09</b>	<b>5,319.23</b>	<b>17,398.06</b>	<b>16,819.02</b>	<b>22,647.25</b>
II	<b>Expenses</b>						
1	Purchase of traded goods	332.62	387.46	258.09	1,179.65	1,280.96	1,953.68
2	Changes in inventories of finished goods (including stock in trade)	98.16	108.99	50.66	309.36	507.82	435.76
3	Employee benefits expenses	303.62	165.16	351.27	799.00	1,045.94	1,353.92
4	Finance costs	44.31	40.42	43.06	124.18	117.98	162.01
5	Depreciation and amortization expense	492.21	448.12	389.54	1,365.27	1,138.03	1,544.55
6	Service and security charges	1,715.55	1,840.05	1,484.13	5,348.33	4,593.78	6,269.83
7	Other expenses	1,864.56	1,820.89	1,681.43	5,366.86	4,846.82	6,523.36
	<b>Total Expenses</b>	<b>4,851.03</b>	<b>4,811.09</b>	<b>4,258.18</b>	<b>14,492.65</b>	<b>13,531.33</b>	<b>18,243.11</b>
III	<b>Profit before tax and Exceptional items</b>	<b>812.26</b>	<b>963.01</b>	<b>1,061.05</b>	<b>2,905.41</b>	<b>3,287.69</b>	<b>4,404.14</b>
	Exceptional items (net) - Refer note 3	57.05	-	-	57.05	-	-
IV	<b>Profit before tax and after Exceptional items</b>	<b>755.21</b>	<b>963.01</b>	<b>1,061.05</b>	<b>2,848.36</b>	<b>3,287.69</b>	<b>4,404.14</b>
	<b>Tax expense</b>						
	Current tax	205.60	265.70	297.00	801.60	895.70	1,126.24
	Deferred tax (credit)/ charge	(9.58)	(48.41)	(27.12)	(99.42)	(57.96)	(10.93)
	<b>Total tax expense</b>	<b>196.02</b>	<b>217.29</b>	<b>269.88</b>	<b>702.18</b>	<b>837.74</b>	<b>1,115.31</b>
	<b>Profit for the period/ year attributable to equity shareholders</b>	<b>559.19</b>	<b>745.71</b>	<b>791.17</b>	<b>2,146.18</b>	<b>2,449.95</b>	<b>3,288.83</b>
	Other comprehensive income ('OCI')						
	Items that will not be reclassified to profit or loss						
	Remeasurement (losses) on defined benefit plans	2.90	(1.54)	(0.83)	(0.17)	(2.50)	(5.59)
	Taxes on above	(0.73)	0.39	0.21	0.04	0.63	1.41
	<b>Other Comprehensive (loss) for the period/ year (net of tax)</b>	<b>2.17</b>	<b>(1.15)</b>	<b>(0.62)</b>	<b>(0.13)</b>	<b>(1.87)</b>	<b>(4.18)</b>
	<b>Total Comprehensive Income for the period/ year</b>	<b>561.36</b>	<b>744.56</b>	<b>790.55</b>	<b>2,146.05</b>	<b>2,448.08</b>	<b>3,284.65</b>
	<b>Paid up equity share capital</b>						
	(Face value ₹ 10 per share)	1,644.73	1,644.73	1,643.65	1,644.73	1,643.65	1,643.65
	Other equity	-	-	-	-	-	20,019.70
	<b>Earning per equity share (Face value of ₹ 10 each)</b>						
	Basic (in ₹)	3.40	4.53	4.82	13.05	15.01	20.12
	Diluted (in ₹)	3.36	4.47	4.72	12.89	14.69	19.75





## Notes to Standalone financial results:

- 1 The above unaudited standalone financial results of CMS Info Systems Limited ("the Company") have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules thereunder and in terms of Regulation 33 of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 2 The above unaudited Standalone financial results for the quarter and nine months ended December 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on February 12, 2026. The statutory auditors of the Company have carried out the limited review of the aforesaid results for the quarter and nine months ended December 31, 2025. The statutory auditors have issued an unmodified report on the above results.
- 3 The Government of India has implemented four new Labour Codes ("Codes"), including the Code on Wages, 2019, with effect from November 21, 2025. The Company has assessed and accounted for the incremental impact of these changes as per the guidance provided by the Institute of Chartered Accountants of India, which has resulted in the recognition of incremental employee benefit expenses of INR 57.05 Million charged to the Statement of Unaudited Standalone Financial Results for the quarter and nine months ended 31 December 2025. Considering the materiality, regulatory-driven and an enactment of the new legislation, which is an event of non recurring nature, the Company has presented such incremental impact as "Exceptional items" in the statement of Unaudited Standalone Financial Results for the quarter and nine months ended 31 December 2025. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact, if any, on the measurement of liability pertaining to employee benefits.
- 4 Other income for quarter ended September 30, 2025 and nine months ended December 31, 2025 includes ₹ 119.25 Million dividend received from one of its subsidiary.
- 5 The Board of Directors at its meeting held on February 12, 2026 has declared an Interim dividend of INR 2.75/- per Equity share of INR 10 each for FY 2025-26.
- 6 The above Financial Results of the Company are available on the Company's website [www.cms.com](http://www.cms.com) and also on the website of BSE i.e. [www.bseindia.com](http://www.bseindia.com) and NSE i.e. [www.nseindia.com](http://www.nseindia.com), where the shares of the Company are listed.

For and on behalf of the Board of Directors  
CMS Info Systems Limited



Rajiv Kaul  
Executive Vice Chairman, Whole Time Director & CEO  
Place: Mumbai  
Date: February 12, 2026

