Persistent

NSE & BSE / 2026-27 / 012

April 22, 2026

The Manager
Corporate Services
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai 400 051

Ref: Symbol: PERSISTENT

The Manager
Corporate Services
BSE Limited
P J Towers, Dalal Street,
Mumbai 400 001

Ref: Scrip Code: 533179

Dear Sir/Madam,

Sub.: Submission of the Newspaper Advertisement under Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR Regulations'), and all other applicable regulations, if any, we enclose the copies of the newspaper advertisements published on Wednesday, April 22, 2026, regarding the Audited Financial Results of the Company, for the quarter and year ended March 31, 2026, as specified in Regulation 33 of the SEBI (LODR) Regulations, 2015.

The details of the publication are as follows:

Sr.No.	Newspaper	Language	Editions
1	Financial Express	English	All
2	Loksatta	Marathi	Pune

We request you to take the same on your records.

Please acknowledge the receipt.

Thanking you,

Yours Sincerely,
For **Persistent Systems Limited**

Amit Murari Atre
Digitally signed by Amit Murari Atre
Date: 2026.04.22 16:49:22 +05'30'

Amit Atre
Company Secretary
ICSI Membership No.: A20507

Encl.: As above

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Persistent Systems Limited

Registered Office : Bhageerath, 402, Senapati Bapat Road, Pune 411016, India
Ph. No. +91(20)67035555; Fax +91(20)67036003; Email : info@persistent.com, 'www.persistent.com'. CIN L72300PN1990PLC056696

Persistent

Consolidated Audited Statement of Financial Results of Persistent Systems Limited forthe quarter and year ended March 31, 2026

(in ₹ Million)

Sr. No.	Particulars		Quarter ended			Year ended	
			March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Income						
1	Revenue from operations		40,559.37	37,782.05	32,421.12	1,47,484.49	1,19,387.17
2	Other income		334.92	404.96	183.61	1,804.26	1,381.54
3	**Total income**	(1+2)	**40,894.29**	**38,187.01**	**32,604.73**	**149,288.75**	**120,768.71**
4	**Expenses**						
	- Employee benefits expense		21,364.53	20,408.56	18,110.09	79,495.42	68,737.17
	- Subcontracting costs		6,218.14	5,597.35	4,687.18	21,986.14	17,491.65
	- Finance costs		186.75	189.64	184.62	726.82	671.29
	- Depreciation and amortisation expense		1,085.39	1,005.80	791.02	4,029.50	3,069.10
	- Other expenses		5,299.67	4,445.49	3,779.74	18,048.50	12,576.42
	Total expenses		**34,154.48**	**31,646.84**	**27,552.65**	**124,286.38**	**102,545.63**
5	**Profit before tax**	(3-4)	**6,739.81**	**6,540.17**	**5,052.08**	**25,002.37**	**18,223.08**
6	**Exceptional item**						
	Statutory Impact of new Labour Code (refer note 9)		-	890.25	-	890.25	-
7	**Profit before tax after exceptional item**	(3-4)	**6,739.81**	**5,649.92**	**5,052.08**	**24,112.12**	**18,223.08**
8	**Tax expense**						
	- Current tax		1,511.93	1,404.06	1,284.73	5,972.45	4,721.97
	- Deferred tax credit		(64.72)	(148.68)	(190.25)	(511.53)	(500.50)
	Total tax expense		**1,447.21**	**1,255.38**	**1,094.48**	**5,460.92**	**4,221.47**
9	**Profit for the period / year**	(5-6)	**5,292.60**	**4,394.54**	**3,957.60**	**18,651.20**	**14,001.61**
10	**Other comprehensive income**						
	A. Items that will not be reclassified to profit or loss						
	- Remeasurements of the defined benefit (liabilities) / asset		183.89	(81.15)	(14.81)	211.83	193.08
	- Income tax effect on above		(46.31)	18.92	2.51	(53.34)	(49.81)
			137.58	**(62.23)**	**(12.30)**	**158.49**	**143.27**
	B. Items that will be reclassified to profit or loss						
	- Effective portion of cash flow hedge		(1,396.50)	(72.51)	379.03	(2,236.60)	(34.97)
	- Income tax effect on above		351.47	18.25	(89.39)	562.91	8.80
	- Exchange differences in translating the financial statements of foreign operations		659.24	242.38	(256.90)	1,666.92	81.19
			(385.79)	**188.12**	**32.74**	**(6.77)**	**55.02**
	Total other comprehensive income for the period / year	(A+B)	**(248.21)**	**125.89**	**20.44**	**151.72**	**198.29**
11	**Total comprehensive income for the period / year (comprising profit and other comprehensive income for the period/year)**	(7+8)	**5,044.39**	**4,520.43**	**3,978.04**	**18,802.92**	**14,199.90**
12	Paid-up equity share capital (Face value of share ₹ 5 each)		788.75	788.75	779.25	788.75	779.25
13	Other equity					77,589.80	62,411.40
14	**Earnings per equity share (in ₹) (Nominal value of share ₹ 5 each) (Post-split)**						
	- Basic		33.83	28.15	25.64	119.74	91.22
	- Diluted		33.55	27.94	25.39	118.87	90.24
15	**Dividend per share (in ₹) (Nominal value per share ₹ 5) (Post-split)**						
	- Interim dividend		-	22.00	-	22.00	20.00
	- Final dividend		18.00	-	15.00	18.00	15.00
	Total dividend		**18.00**	**22.00**	**15.00**	**40.00**	**35.00**

Consolidated audited statement of assets and liabilities

(in ₹ Million)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-current assets		
Property, plant and equipment	3,968.88	4,350.88
Capital work-in-progress	106.85	41.84
Right- of- use assets	5,471.81	3,798.67
Goodwill	13,596.88	12,337.94
Other intangible assets	5,522.25	4,923.33
Intangible assets under development	268.95	731.77
	28,935.62	**26,184.43**
Financial assets		
Loans	-	-
- Trade receivables		
- Billed	899.36	664.40
- Unbilled	-	-
- Investments	7,001.38	6,415.04
- Other financial assets	1,012.99	773.81
Deferred tax assets	3,459.97	2,024.24
Income tax assets	1,032.97	787.55
Other non-current assets	450.32	257.02
Total non-current assets	**13,856.99**	**10,922.06**
Current assets		
Financial assets		
- Loans	-	-
- Investments	9,146.28	3,388.17
- Trade receivables		
- Billed	21,331.89	18,477.95
- Unbilled	12,011.98	8,313.74
- Cash and cash equivalents	10,749.15	6,744.06
- Bank balances other than cash and cash equivalents	1,433.36	3,510.65
- Other financial assets	73.45	116.44
Other current assets	16,226.72	9,708.52
Total current assets	**70,972.83**	**50,259.53**
TOTAL ASSETS	**113,765.44**	**87,366.02**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	788.75	779.25
Other equity	77,589.80	62,411.40
Total equity	**78,378.55**	**63,190.65**
Liabilities		
Non- current liabilities		
Financial liabilities		
- Lease liabilities	2,996.70	2,156.67
- Other financial liabilities	157.14	425.90
Other non-current liabilities	31.44	47.63
Deferred tax liabilities	326.28	150.49
Provisions	2,632.77	66.95
Total non-current liabilities	**6,144.33**	**2,847.64**
Current liabilities		
Financial liabilities		
- Lease liabilities	1,777.78	952.30
- Trade payables		
- Total outstanding dues of micro and small enterprises	58.10	40.77
- Total outstanding dues of creditors other than micro and small enterprises	11,283.78	8,845.40
- Other financial liabilities	8,272.69	4,726.04
Other current liabilities	6,805.36	4,516.47
Provisions	570.25	1,740.90
Income tax liabilities	474.60	505.85
Total current liabilities	**29,242.56**	**21,327.73**
TOTAL EQUITY AND LIABILITIES	**113,765.44**	**87,366.02**

Notes:

1 Audited standalone financial information

(in ₹ Million)

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025 (Restated) (Refer Note 7)	March 31, 2025 (Restated) (Refer Note 7)	March 31, 2026	March 31, 2025 (Restated) (Refer Note 7)
Revenue from operations	39,584.24	37,185.04	31,875.51	144,279.59	117,280.21
Profit before tax	5,703.05	5,324.54	3,535.04	22,159.03	15,494.20
Profit after tax	4,203.94	3,878.61	2,810.14	16,348.65	11,303.82

2 Note for segment information:

Operating segments are components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision makers, in deciding how to allocate resources and assessing performance. The Group's chief operating decision makers are the Chief Executive Officer and Chairman & Managing Director.

Segment revenue, results and capital employed

The operating segments are:
a. Banking, Financial Services and Insurance (BFSI)
b. Healthcare & Life Sciences
c. Software, Hi-Tech and Emerging Industries

(in ₹ Million)

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
1	Segment revenue					
	- Banking, Financial Services and Insurance (BFSI)	13,962.78	13,213.17	10,468.44	50,932.99	37,709.68
	- Healthcare & Life Sciences	10,662.76	9,604.67	8,691.78	37,721.65	32,551.45
	- Software, Hi-Tech and Emerging Industries	15,933.83	14,964.21	13,260.90	58,829.85	49,126.04
	Total	**40,559.37**	**37,782.05**	**32,421.12**	**147,484.49**	**119,387.17**
2	Less: Inter segment revenue	-	-	-	-	-
3	Net sales / income from operations	40,559.37	37,782.05	32,421.12	147,484.49	119,387.17
4	Segment results i.e. profit before tax, interest income, depreciation and amortisation, finance costs, other unallocable expenses and income					
	- Banking, Financial Services and Insurance (BFSI)	4,969.07	4,483.37	3,695.28	17,685.92	13,486.46
	- Healthcare & Life Sciences	3,995.87	3,532.12	3,353.50	14,029.58	12,768.39
	- Software, Hi-Tech and Emerging Industries	5,490.50	4,957.47	4,377.80	20,592.67	14,320.53
	Total	**14,455.44**	**12,972.96**	**11,426.58**	**52,308.17**	**40,575.38**
5	Less:					
	- Finance costs	186.75	189.64	184.62	726.82	671.29
	- Other un-allocable expenses	7,863.80	7,538.36	6,373.49	29,273.49	23,062.55
6	Un-allocable income	334.92	404.96	183.61	1,804.26	1,381.54
7	**Profit before tax**	**6,739.81**	**5,649.92**	**5,052.08**	**24,112.12**	**18,223.08**

8 Segment assets

(in ₹ Million)

Particulars	March 31, 2026	March 31, 2025
- Banking, Financial Services and Insurance (BFSI)	6,742.68	7,007.19
- Healthcare & Life Sciences	7,777.05	7,163.26
- Software, Hi-Tech and Emerging Industries	21,716.01	14,230.62
Total allocable segment assets	**36,235.74**	**28,401.07**
Unallocable assets	77,529.70	58,964.95
Total assets	**113,765.44**	**87,366.02**

Segment capital employed:

Segregation of assets (other than trade receivables and unbilled revenue), liabilities, depreciation and amortisation and other non-cash expenses into various reportable segments have not been presented as the assets and liabilities are used interchangeably among segments and the Group is of the view that it is not practical to reasonably allocate the other assets, liabilities and other non-cash expenses to individual segments and an ad-hoc allocation will not be meaningful.

3 The audited consolidated financial statements for the quarter and year ended March 31, 2026, as recommended by the Audit Committee at its meeting held on April 20, 2026, have been taken on record by the Board of Directors at its meeting held on April 21, 2026. The statutory auditors have expressed an unmodified audit opinion. The information presented above is extracted from the audited consolidated financial statements.

4 The above consolidated financial results have been prepared from the consolidated financial statements, which are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Companies Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Companies Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and amendments issued thereafter. All amounts included in the consolidated financial results (including notes) are reported in million of Indian rupees (in ₹ Million) except share and per share data, unless otherwise stated.

5 The Board of Directors at its meeting concluded on April 21, 2026 , recommended a Final Dividend of ₹ 18 per Equity Share of ₹ 5 each for FY 2025-26. This Final Dividend is subject to the approval of the members at the ensuing 36th Annual General Meeting of the Holding Company.

6 The Board of Directors at its meeting held on January 20, 2026, approved the payment of an Interim Dividend of INR 22 per Equity Share of INR 5 each for FY 2025-26. Accordingly, an amount of INR 3,468.76 Million was paid as an Interim Dividend out of the total dividend amount of INR 3,470.50 Million. The remaining amount of INR 1.74 Million is unclaimed, and the Company will take due efforts to pay the same to the respective Shareholders.

7 The Hon'ble National Company Law Tribunal, Mumbai ("NCLT") has sanctioned the merger of M/s. CAPIOT Software Private Limited (the Wholly Owned Subsidiary – Transferor Company) into Persistent Systems Limited (the Holding Company – Transferee Company) through absorption, as per its order dated April 9, 2025. This merger has no impact on the consolidated financial results.

8 During the quarter ended March 31, 2026, Persistent Group has reorganized the holding structure of certain entities. The resulting impact of these transactions is as follows:

1. Persistent Systems Pte. Ltd., Singapore (Wholly Owned Subsidiary of the Company)has established its Wholly Owned Subsidiary, Baixinteng System Service (Shanghai) Co. Ltd. in China on February 27, 2026.
2. The Share Purchase Agreement ('SPA') was executed on March 4, 2026, for the transfer of the 100% shareholding of Persistent Systems Poland Spółka z.o.o. from Persistent Systems Inc., USA to Aepona Group Limited, Ireland.
3. The Share Purchase Agreement ('SPA') was executed on March 25, 2026, for the transfer of the 100% shareholding of Persistent Systems France S.A.S., from Persistent Systems Limited, India to Aepona Group Limited, Ireland.
4. The Share Purchase Agreement ('SPA') was executed on March 31, 2026, for the transfer of the 100% shareholding of Persistent Systems Germany GmbH., from Persistent Systems Limited, India to Aepona Group Limited, Ireland.
5. Persistent Telecom Solutions Inc., USA has been merged into Persistent Systems Inc., USA effective from February 28, 2026.
6. Starfish Associates LLC, USA has been merged into Persistent Systems Inc., USA effective from March 2, 2026.

This reorganisation has no impact on the consolidated financial results

9 On November 21, 2025, 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. The Ministry of Labour & Employment published draft Central Rules and FAQs to facilitate assessment of the financial impact due to changes in regulations. The Group has considered restructured compensation of its employees with effect from April 1, 2026, and assessed the impact of the changes, consistent with the Labour Codes, draft rules, FAQs and legal opinion.

Considering that the impact is non-recurring in nature and is driven by regulatory changes, the Group has presented such incremental impact of ₹ 890.25 million as "Statutory impact of new Labour Codes" under "Exceptional Items" in the consolidated statement of profit and loss for the year ended March 31, 2026. The Group continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

10 In accordance with para 4 of notified Ind AS-108 "Operating Segments", the Group has disclosed segment information only on the basis of consolidated financial results.

11 During the year ended March 31, 2026, the Group has re-classified the following comparatives which are primarily to conform to the current year's classification. This reclassification does not have material impact on the consolidated financial statements and has been done for the better presentation and to enhance the understanding of the users of the consolidated financial statements.

(in ₹ Million)

Financial Statements Caption	As at March 31, 2025		
	Previously reported amounts	Change in Amounts	Revised Amounts
Balance Sheet			
Current financial assets - Trade receivables	18,477.95	8,313.74	26,791.69
Current Assets - Other financial assets	9,375.16	(9,258.72)	116.44
Current Assets - Other current assets	8,763.54	944.98	9,708.52
Current Liabilities - Other financial liabilities	2,438.40	2,287.64	4,726.04
Current Liabilities - Provisions	4,028.54	(2,287.64)	1,740.90

12 The figures for the three months ended 31 March 2026 and 31 March 2025, as reported in these consolidated financial results, represent the balancing figures between the audited figures for the respective full financial year and the published audited year-to-date figures up to the third quarter of the respective financial year.

13 The investors are requested to visit the following website of the Company and stock exchanges for further details:

- Company's website: https://www.persistent.com/investors
- BSE Ltd: www.bseindia.com
- National Stock Exchange of India Ltd.: www.nseindia.com

Consolidated Audited Cash Flow Statement For The Year Ended March 31, 2026

(in ₹ Million)

Particulars		For the year ended	
		March 31, 2026	March 31, 2025
Cash flow from operating activities			
Profit before tax		**24,112.12**	**18,223.08**
Adjustments for:			
Interest income		(501.87)	(556.42)
Finance costs		396.48	417.06
Interest on lease liability		330.34	254.23
Depreciation and amortisation expense		4,029.50	3,069.10
Unrealised exchange (gain) / loss (net)		(463.97)	503.85
Exchange loss / (gain) on derivative contracts		518.23	44.12
Exchange loss / (gain) on translation of foreign currency cash and cash equivalents		85.42	11.76
Bad debts		189.27	-
Allowance for expected credit loss (net)		285.27	422.18
Employee stock compensation expenses		1,577.79	3,095.27
Loss / Impairment of non-current investments		4.31	-
Changes in contingent consideration payable on business combination		(139.59)	(1,461.82)
Excess provision in respect of earlier period / year written back		(21.26)	(29.37)
Profit on sale / fair valuation of financial assets designated as FVTPL		(632.50)	(470.40)
Provision towards employee benefits		-	(506.74)
Profit on sale of investment - Dx Now		-	(21.67)
Profit on sale of investment - PSG		-	(0.69)
Profit on sale of property, plant and equipment (net)		(60.96)	(76.84)
Operating profit before working capital changes		**29,708.58**	**22,916.70**
Movements in working capital :			
(Increase) / Decrease in other non-current assets		(198.76)	197.12
Decrease / (Increase) in other financial assets		(135.63)	(2,761.88)
(Increase) in other current assets		(6,038.66)	(3,659.19)
Decrease / (Increase) in trade receivables		154.48	(2,394.69)
(Decrease) / Increase in trade payables, current liabilities and non-current liabilities		(1,176.58)	1,467.51
Increase in provisions		1,607.00	917.69
Operating profit after working capital changes		**23,920.43**	**16,683.26**
Direct taxes paid (net of refunds)		(6,249.13)	(5,114.10)
Net cash generated from operating activities	**(A)**	**17,671.30**	**11,569.16**
Cash flows from investing activities			
Payment towards capital expenditure (including property, plant and equipment, intangible assets, capital advances and capital creditors)		(2,085.81)	(2,366.91)
Proceeds from sale of property, plant and equipment		133.97	436.14
Payment for acquisition of financial instruments		(76,938.70)	(54,916.91)
Payment towards contingent consideration		(1,065.13)	(489.64)
Proceeds from sale of financial instruments		72,074.20	52,773.30
Investment in unquoted securities		(739.27)	(434.93)
Profit on sale of investment - Dx Now		-	21.67
Profit on sale of investment - PSG		-	0.69
Proceeds from maturity of bank deposits having original maturity over three months		2,023.68	62.21
Interest received		498.03	570.04
Net cash used in investing activities	**(B)**	**(6,099.03)**	**(4,344.34)**
Cash flows from financing activities			
Proceeds from issue of share capital including securities premium		-	1,845.90
Purchase of treasury shares for stock options		(2,048.57)	-
Proceeds from issue of equity shares options		2,547.77	-
Repayment of foreign currency long term borrowings		-	(2,061.35)
Payment of principal portion of lease liabilities		(1,467.34)	(1,347.89)
Payment of interest portion of lease liabilities		(330.34)	254.23
Interest paid		(392.87)	(372.82)
Dividends paid		(5,790.41)	(4,600.06)
Net cash used in financing activities	**(C)**	**(7,481.76)**	**(6,281.99)**
Net increase in cash and cash equivalents (A + B + C)		4,090.51	942.83
Cash and cash equivalents at the beginning of the year		6,744.06	6,625.15
Cash and cash equivalents acquired on acquisition		-	56.38
Effect of exchange difference on translation of foreign currency cash and cash equivalents		(85.42)	(11.76)
Impact of ESOP Trust & Persistent India Foundation consolidation			(868.54)
Cash and cash equivalents at the end of the year		**10,749.15**	**6,744.06**
Components of cash and cash equivalents			
Cash on hand (refer note 13)		0.10	0.20
Balances with banks			
On current accounts # (refer note 13)		6,575.53	4,392.63
On saving accounts (refer note 13)		26.26	27.50
On exchange earner's foreign currency accounts (refer note 13)		3,762.96	1,488.57
On deposit accounts with original maturity less than three months (refer note 13)		384.30	835.16
Cash and cash equivalents		**10,749.15**	**6,744.06**

Of the cash and cash equivalent balance as at March 31, 2026, the Group can utilise ₹ 0.02 Million (Previous year : ₹ 0.02 Million) only towards certain predefined activities.

The above Cash Flow Statement has been prepared under "Indirect Method" as set out in Ind AS - 7 on "Statement of Cash Flows" notified under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

Place : Pune
Date : April 21, 2026

By order of Board of Directors of Persistent Systems Limited
Dr. Anand Deshpande
Chairman and Managing Director

"For risks and uncertainties relating to forward-looking statements, please visit our website :- www.persistent.com"

KERALA CASHEW BOARD LIMITED (KCB)
TC-29/4816, Women's College-Bakery Junction Road, Vazhuthacaud, Thiruvananthapuram, Kerala, India-695014
Tel: 471 2325085, email: kcb@keralacashewboard.com

क्र. : KCB/002/101/2026/IND(2) दिनांक: 20.04.2026

पुनर्निविदा सूचना

केरळ कॅश्यू बोर्ड लिमिटेड हे **सहकारी संस्था/एफपीओ/एफपीसी यांच्याकडून 2026 च्या हंगामातील भारतीय** मूळ च्या 500-2000 मेट्रिक टन उत्तम प्रतीच्या न वाळवलेल्या कच्च्या काजूंच्या खरेदीकरिता ई-प्रोक्युअरमेंट पोर्टलद्वारे ई-निविदा आमंत्रित करत आहे.

(निविदा आयडी : 2026_KCBL_838894_2)

उत्पादन : 53 पाउंड प्रति 80 किलोची पिशवी
काजूंची संख्या : 175 नग प्रति किलो

ई-निविदा सादर करण्याची आणि अपलोड करण्याची अंतिम तारीख	:	27 एप्रिल 2026 रोजी 1700 वाजता.
ई-निविदा उघडणे	:	28 एप्रिल 2026 रोजी सकाळी 11:00 वाजता

सर्व तपशील www.etenders.kerala.gov.in या ई-प्रोक्योरमेंट पोर्टलद्वारे पाहता, डाउनलोड करता आणि अर्ज करता येईल.

अध्यक्ष आणि व्यवस्थापकीय संचालक

जाहीर प्रगटन

सर्व जनतेस सूचित करण्यात येते कि, माझे अशील मोतीराम देवसिंग चव्हाण हे परिशिष्टात नमूद मिळकतीचे मालक व कब्जेदार आहेत सदर मिळकती संदर्भातील पूर्वीचे मूळ दस्त एग्रीमेंट- टू- असाइन क्रं. ३१७२,दि.२४.७.१९९७, एग्रीमेंट क्रं. १२६९७, दि.६.१०.१९८७, एग्रीमेंट क्रं. १२६९८,दि. ६.१०.१९८७ गहाळ झालेले आहेत. तरी गहाळ दस्तांच्या आधारे सदर मिळकतीमध्ये कोणताही त्रयस्थ हितसंबंध, हक्क व बोजा असल्यास सदर प्रगटन प्रसिद्ध झाल्यापासून ७ (सात) दिवसांच्या आत पुढील पत्त्यावर लेखी कळवावे. परिशिष्ट : फ्लॅट क्रं.१२, पहिला मजला, क्षेत्र ५१७ चौरस फूट, दीपा को-ऑपरेटिव्ह हाऊसिंग सोसायटी, सर्वे क्रं १५१, हिस्सा क्रं.१-बी,१-सी,१-डी/२ व ३ , सर्वे क्रं. १४८, हिस्सा क्रं १ व २-ए , सर्वे क्रं. १५०, किसन क्रं.१,२ व ३, गाव-औंध, ता. हवेली, जि.पुणे, ज्याच्या चतु: सिमा पुढील प्रमाणे : पुर्वेस-प्लॉट क्रं.३, पश्चिमेस-प्लॉट क्रं.५, दक्षिणेस-आय.टी.आय, उत्तरेस-रस्ता करिता हे जाहीर प्रगटन प्रकाशीत केले आहे.

मार्फत : ॲड.स्मिता एस. राजवैद्य
बी-३, 'उद्योग-दृष्टी' अपार्टमेंट, उल्कानगरी, छत्रपती संभाजीनगर, मो.९५४५५१२४७९.
लोकसत्ता/१५१२२५२३३

जाहीर सूचना

याद्वारे जनतेला **सूचना** देण्यात येत की, आम्ही **गुडब्रिक रियल्टी प्रायव्हेट लिमिटेड** (पूर्वी **नौलसिद्धी युनिव्हर्सल प्रायव्हेट लिमिटेड** म्हणून ओळखले जाणारे) यांच्या खालील अनुसूचीमध्ये अधिक तपशीलवार वर्णन केलेल्या व्हिलाचा या पुढे ("**सदर व्हिला**" म्हणून उल्लेखित) संदर्भात मालकी हक्काची चौकशी करत आहोत, कारण आमच्या अशिलांने सदर व्हिला संपादन करण्यासाठी वाटाघाटी केल्या आहेत.

सदर व्हिला किंवा त्याच्या कोणत्याही भागसंबंधी विक्री, अदलाबदल, गहाण, बोजा, हमी, देणगी, ट्रस्ट, देखभाल, वारसा, ताबा, भाडेपट्टा, भाडेकरार, धारणाधिकार, परवाना, किंवा कोणत्याही विश्वस्त निधी अंतर्गत लाभदायी हक्क/हितसंबंध, मुदतपूर्व किंवा अग्रक्रय हक्क किंवा कोणत्याही कराराअंतर्गत किंवा कोणत्याही व्यवस्थे अंतर्गत किंवा कोणत्याही न्यायालयाने किंवा प्राधिकरणाने दिलेल्या कोणत्याही हुकूमनामा, आदेश किंवा निवाड्या अंतर्गत किंवा इतर कोणत्याही प्रकारे दावा करणाऱ्या सर्व व्यक्तींना याद्वारे विनंती करण्यात येत आहे की, त्यांनी संबंधित सहाय्यक कागदोपत्रांच्या प्रतींसह लेखीस्वरुपात निम्नस्वाक्षरीकारांना त्यांचे कार्यालय रेडी मनी मेन्शन, ४३, वीर नरीमन रोड, फोर्ट, मुंबई - ४०० ००१ येथे आणि/किंवा kunal.vaidya@kangacompany.com या ईमेलवर ह्या सूचनेच्या प्रकाशनाच्या तारखेपासून १४ (चौदा) दिवसांच्या आत आपला दावा कळवावा, अन्यथा, अशे सर्व किंवा कोणतेही कथित दावे/आक्षेप, हितसंबंध किंवा मागणी सोडून दिलेली आणि/किंवा त्यागलेली मानले जाईल.

येथे उपरोक्त उल्लेखित अनुसूची:

(सदर व्हिलाचे वर्णन)

व्हिला क्रमांक बी-१३, क्षेत्रफळ अंदाजे २२०.३३ चौरस मीटर, ज्यामध्ये तळमजला आणि पहिला मजला आहे, हा व्हिला "**व्हेग २५**" नावाच्या निवासी / सामुहिक गृहनिर्माण प्रकल्पाचा भाग आहे, जे सर्व्हे क्रमांक ८५/१, ८५/२, ८६, १०५/२ए/३, १०७/४ आणि १०७/५ असलेल्या सर्व भूखंडाच्या तुकड्यावर बांधलेला आहे, ते सर्व पुणे जिल्हातील मावळ तालुक्याच्या नोंदणी उप-जिल्हातील कुनेनामा गावात स्थित असून, खंडाळा, महाराष्ट्र ४१०३०२ येथे स्थित आणि वसलेले आहेत.

२२ एप्रिल, २०२६ रोजी दिनांकित.

कांगा आणि कंपनी
सही/-
कुणाल वैध
भागीदार
ॲडव्होकेट्स आणि सॉलिसिटर्स

जाहीर नोटीसीस उत्तर / हरकत

तमाम लोकांस या जाहिर नोटिसीस उत्तराध्दारे कळवण्यात येते की, ॲड. राजेश रंगनाथ खळदकर, रा. नेहा कॉर्नर, गुलाब नगर चौक, धनकवडी, पुणे-४३ यांच्या अशिलाच्या वतीने व श्री. शाम दशरथ मरळ, २.श्री. नानासाहेब लक्ष्मण मरळ, ३. श्री. किशोर लक्ष्मण मरळ ४. श्री. तेजस रामदास मरळ, ४. श्री. राकेश रामदास मरळ, ६. श्री. दिनेश रामदास मरळ, ७. श्रीमती रंजना रामदास मरळ, नं. १ ते ७ रा. मरळ वजन काटा, दशरथ मरळ चौक, सोमजी बस स्टॉप, कोंढवा बुद्रुक, जि. पुणे. यांच्या वतीने गाव मौजे कोंढवा बुद्रुक, ता. हवेली जि. पुणे येथील जमिन सर्व्हे नं. २५/२/२ मधील संपूर्ण क्षेत्र ०० हे. १५.७५ आर आणि क्षेत्र ०० हे. २२.२५ आर., सर्व्हे नं. २५ हिस्सा क्र. २/३ मधील संपुर्ण क्षेत्र ०० हे. २१.७५ आर.. आणि क्षेत्र ०० हे. २२.२५ आर. चौ.मी. तसेच सर्व्हे नं. २५/१/१ मधील अंतर्गत रस्त्यासाठी संपूर्ण क्षेत्र ०० हे ०४ आर. असे एकमेकांशी संलग्न एकुण क्षेत्र ०० हे. ८६ आर. या जमिन मिळकतीबाबत दिनांक १६/०४/२०२६ रोजी लोकसत्ता या वृत्तपत्रामध्ये प्रसिद्ध केलेल्या जाहिर नोटिसीस आमचे अशिल १.श्री. संभाजी शिवाजी गायकवाड, २. श्री. तानाजी शिवाजी गायकवाड, ३. श्री. चंद्रकांत शिवाजी गायकवाड सर्व रा. बंगलो नं. १ फॉर्च्यून परफेक्ट बिल्डींग, कोंढवा बुद्रुक, पुणे-४८ यांनी दिलेल्या तोंडी माहितीवरून व दाखविलेल्या कागदपत्रावरून नोटिस उत्तर / हरकत देण्यात येत आहे.

१) गाव मौजे कोंढवा बुद्रुक, ता. हवेली जि. पुणे येथील जमिन सर्व्हे नं. २५/२/२ मधील क्षेत्र ०० हे. १५.७५ आर. आणि क्षेत्र ०० हे. २२.२५ आर., सर्व्हे नं. २५ हिस्सा क्र. २/३ मधील क्षेत्र ०० हे. २१.७५ आर., आणि क्षेत्र ०० हे. २२.२५ आर. चौ.मी. तसेच सर्व्हे नं. २१/१/१ मधील अंतर्गत रस्त्यासाठीचे संपुर्ण क्षेत्र ०० हे. ०४ आर. असे एकमेकांशी संलग्न एकुण क्षेत्र ०० हे. ८६ आर. या जमिन मिळकती आमचे अशिलाच्या वडिलोपार्जीत मालकी हक्काच्या जमिन मिळकती आहेत. सदर जमिन मिळकतीमध्ये अद्याप सरस निरस मानाने वाटप झालेले नव्हते व नाही व सदर जमिन मिळकतीमध्ये आमचे अशिलांचा समान व अविभक्त हिस्सा कायम आहे.

२) सदर वर नमुद केलेल्या जमिन मिळकतीबाबत आमचे अशिलांनी मे. दिवाणी न्यायालय वरिष्ठ स्तर सो. पुणे यांचे न्यायालयात वाटपासाठी, ठराव व निरंतर मनाई हुकूमासाठी रे.मु.नं. ७१३/२०२० दावा दाखल केलेला असुन सदर दाव्याचे कामकाज अद्याप प्रलंबित आहे. तसेच पुणे येथील मे. जिल्हा न्यायालय, पुणे यांचेकडे दिवाणी किरकोळ अपिल नं. ५०/२०२४ दाखल केले असुन सदर अपिलाचे कामकाज अद्याप प्रलंबित आहे. सदर जमिन मिळकतीबाबत आमचे अशिलांनी मे. उपविभागीय अधिकारी, हवेली पुणे यांचेकडे आर.टी.एस. अपिल नं. १०२८/२०२२ दाखल केलेले आहे. सदर जमिन मिळकतीबाबत मे. अप्पर जिल्हाधिकारी साहेब, पुणे यांच्याकडे आर.टी.एस. अपिल नं. २८९/२०२५ अपिल प्रलंबित आहे. सदर आमचे अशिलांचा वर नमुद केलेल्या जमिन मिळकतीमध्ये कायदेशीर अविभक्त हिस्सा व अधिकार आहे. त्यामुळे तुमचे अशिलांनी आमचे अशिलांची लेखी संमती घेतल्याशिवाय १) श्री. शाम दशरथ मरळ, २) नानासाहेब लक्ष्मण मरळ, २) श्री. किशोर लक्ष्मण मरळ, ४) श्री. तेजस रामदास मरळ, ५) श्री. राकेश समदास मरळ, ६) श्री. दिनेश रामदास मरळ, ७) श्रीमती रंजना रामदास मरळ, या मालकांशी खरेदी विक्रीचा व विकसना संदर्भातील पुढील व्यवहार पुर्ण करू नये.

३) या उपरही जर तुमचे अशिल सदर मिळकतीचा विकसनाचा व खरेदी विक्रीचा व्यवहार करतील, तर त्यांची सर्वस्वी जबाबदारी तुमच्या अशिलांवर राहील. सदरचा व्यवहार आमचे अशिलाच्या हिश्यावर बंधनकारक रहाणार नाही. सदर व्यवहार तुमच्या अशिलांनी केल्यास सदर वर नमुद केलेल्या सर्व दाव्यात व केसमध्ये आमचे अशिल तुमच्या अशिलांना आवश्यक पक्षकार (Necessary Party) करतील. सदर नोटीशीच्या उत्तरामुळे आपले अशिल प्रामाणिक खरेदीदार (Bonafide Purchaser) या संज्ञेत येत नाही, याची नोंद आपले अशिलास घेण्यांस सांगावे, तसेच सदर मिळकतीचा व्यवहार आपले अशिलांनी केल्यास यापुढे माझे अशिल पुणे महानगरपालिकेच्या प्लॅन मंजुर विभागास व रेरा ॲथॉरिटीकडे माझ्या अशिलाच्या हिश्याबाबत सदर वर नमुद केलेले दावे हरकत अर्जात नमुद करून हरकत घेतील. तसेच वर नमुद केलेले केसेसची कुठलीही माहिती जमिनीचे मालकापैकी मरळ कुटुंबिय यांनी आपल्याला दिलेली नसुन मरळ कुटुंबियांनी जाणुन बुजून सदर केसेसची माहिती आपल्या अशिलास दिलेली नसल्याने सदर मरळ कुटुंबियांनी फौजदारी स्वरूपाचा गुन्हा केला असुन त्याबाबतचा हक्क माझ्या अशिलांनी राखुन ठेवला आहे. सबब तुमच्या नोटिसीत नमुद केलेला मजकुर चुकीचा असुन आमचे अशिलांना मान्य व कबुल नाही. येणेप्रमाणे तुमच्या जाहिर नोटिसीस आमचे अशिलाचे उत्तर / हरकत असे.

विजय एच. ललवाणी, ॲडव्होकेट
ऑफिस नं. ३०२, तिसरा मजला, अशियाना बिल्डींग, पासलकर भवन जवळ, शिवाजीनगर, पुणे : ५ मो. नं. ९८८१६७८९२३/९४२२२९१४३५

Persistent Systems Limited

Registered Office : Bhageerath, 402, Senapati Bapat Road, Pune 411016, India
Ph. No. +91(20)67035555; Fax +91(20)67036003; Email : info@persistent.com, 'www.persistent.com'. CIN L72300PN1990PLC056696

Persistent

Consolidated Audited Statement of Financial Results of Persistent Systems Limited forthe quarter and year ended March 31, 2026

(in ₹ Million)

Sr. No.	Particulars		Quarter ended			Year ended	
			March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Income						
1	Revenue from operations		40,559.37	37,782.05	32,421.12	1,47,484.49	1,19,387.17
2	Other income		334.92	404.96	183.61	1,804.26	1,381.54
3	**Total income**	(1+2)	**40,894.29**	**38,187.01**	**32,604.73**	**149,288.75**	**120,768.71**
4	**Expenses**						
	- Employee benefits expense		21,364.53	20,408.56	18,110.09	79,495.42	68,737.17
	- Subcontracting costs		6,218.14	5,597.35	4,687.18	21,986.14	17,491.65
	- Finance costs		186.75	189.64	184.62	726.82	671.29
	- Depreciation and amortisation expense		1,085.39	1,005.80	791.02	4,029.50	3,069.10
	- Other expenses		5,299.67	4,445.49	3,779.74	18,048.50	12,576.42
	Total expenses		**34,154.48**	**31,646.84**	**27,552.65**	**124,286.38**	**102,545.63**
5	**Profit before tax**	(3-4)	**6,739.81**	**6,540.17**	**5,052.08**	**25,002.37**	**18,223.08**
6	**Exceptional item**						
	Statutory Impact of new Labour Code (refer note 9)		-	890.25	-	890.25	-
7	**Profit before tax after exceptional item**	(3-4)	**6,739.81**	**5,649.92**	**5,052.08**	**24,112.12**	**18,223.08**
8	**Tax expense**						
	- Current tax		1,511.93	1,404.06	1,284.73	5,972.45	4,721.97
	- Deferred tax credit		(64.72)	(148.68)	(190.25)	(511.53)	(500.50)
	Total tax expense		**1,447.21**	**1,255.38**	**1,094.48**	**5,460.92**	**4,221.47**
9	**Profit for the period / year**	(5-6)	**5,292.60**	**4,394.54**	**3,957.60**	**18,651.20**	**14,001.61**
10	**Other comprehensive income**						
	A. Items that will not be reclassified to profit or loss						
	- Remeasurements of the defined benefit (liabilities) / asset		183.89	(81.15)	(14.81)	211.83	193.08
	- Income tax effect on above		(46.31)	18.92	2.51	(53.34)	(49.81)
			137.58	**(62.23)**	**(12.30)**	**158.49**	**143.27**
	B. Items that will be reclassified to profit or loss						
	- Effective portion of cash flow hedge		(1,396.50)	(72.51)	379.03	(2,236.60)	(34.97)
	- Income tax effect on above		351.47	18.25	(89.39)	562.91	8.80
	- Exchange differences in translating the financial statements of foreign operations		659.24	242.38	(256.90)	1,666.92	81.19
			(385.79)	**188.12**	**32.74**	**(6.77)**	**55.02**
	Total other comprehensive income for the period / year	(A+B)	**(248.21)**	**125.89**	**20.44**	**151.72**	**198.29**
11	**Total comprehensive income for the period / year (comprising profit and other comprehensive income for the period/year)**	(7+8)	**5,044.39**	**4,520.43**	**3,978.04**	**18,802.92**	**14,199.90**
12	Paid-up equity share capital (Face value of share ₹ 5 each)		788.75	788.75	779.25	788.75	779.25
13	Other equity					77,589.80	62,411.40
14	**Earnings per equity share (in ₹) (Nominal value of share ₹ 5 each) (Post-split)**						
	- Basic		33.83	28.15	25.64	119.74	91.22
	- Diluted		33.55	27.94	25.39	118.87	90.24
15	**Dividend per share (in ₹) (Nominal value per share ₹ 5) (Post-split)**						
	- Interim dividend		-	22.00	-	22.00	20.00
	- Final dividend		18.00	-	15.00	18.00	15.00
	Total dividend		**18.00**	**22.00**	**15.00**	**40.00**	**35.00**

Consolidated audited statement of assets and liabilities

(in ₹ Million)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-current assets		
Property, plant and equipment	3,968.88	4,350.88
Capital work-in-progress	106.85	41.84
Right- of- use assets	5,471.81	3,798.67
Goodwill	13,596.88	12,337.94
Other intangible assets	5,522.25	4,923.33
Intangible assets under development	268.95	731.77
	28,935.62	**26,184.43**
Financial assets		
Loans	-	-
- Trade receivables		
- Billed	899.36	664.40
- Unbilled	-	-
- Investments	7,001.38	6,415.04
- Other financial assets	1,012.99	773.81
Deferred tax assets	3,459.97	2,024.24
Income tax assets	1,032.97	787.55
Other non-current assets	450.32	257.02
Total non-current assets	**13,856.99**	**10,922.06**
Current assets		
Financial assets		
- Loans	-	-
- Investments	9,146.28	3,388.17
- Trade receivables		
- Billed	21,331.89	18,477.95
- Unbilled	12,011.98	8,313.74
- Cash and cash equivalents	10,749.15	6,744.06
- Bank balances other than cash and cash equivalents	1,433.36	3,510.65
- Other financial assets	73.45	116.44
Other current assets	16,226.72	9,708.52
Total current assets	**70,972.83**	**50,259.53**
TOTAL ASSETS	**113,765.44**	**87,366.02**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	788.75	779.25
Other equity	77,589.80	62,411.40
Total equity	**78,378.55**	**63,190.65**
Liabilities		
Non- current liabilities		
Financial liabilities		
- Lease liabilities	2,996.70	2,156.67
- Other financial liabilities	157.14	425.90
Other non-current liabilities	31.44	47.63
Deferred tax liabilities	326.28	150.49
Provisions	2,632.77	66.95
Total non-current liabilities	**6,144.33**	**2,847.64**
Current liabilities		
Financial liabilities		
- Lease liabilities	1,777.78	952.30
- Trade payables		
- Total outstanding dues of micro and small enterprises	58.10	40.77
- Total outstanding dues of creditors other than micro and small enterprises	11,283.78	8,845.40
- Other financial liabilities	8,272.69	4,726.04
Other current liabilities	6,805.36	4,516.47
Provisions	570.25	1,740.90
Income tax liabilities	474.60	505.85
Total current liabilities	**29,242.56**	**21,327.73**
TOTAL EQUITY AND LIABILITIES	**113,765.44**	**87,366.02**

Notes:

1 Audited standalone financial information

(in ₹ Million)

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025 (Restated) (Refer Note 7)	March 31, 2025 (Restated) (Refer Note 7)	March 31, 2026	March 31, 2025 (Restated) (Refer Note 7)
Revenue from operations	39,584.24	37,185.04	31,875.51	144,279.59	117,280.21
Profit before tax	5,703.05	5,324.54	3,535.04	22,159.03	15,494.20
Profit after tax	4,203.94	3,878.61	2,810.14	16,348.65	11,303.82

2 Note for segment information:

Operating segments are components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision makers, in deciding how to allocate resources and assessing performance. The Group's chief operating decision makers are the Chief Executive Officer and Chairman & Managing Director.

Segment revenue, results and capital employed

The operating segments are:
a. Banking, Financial Services and Insurance (BFSI)
b. Healthcare & Life Sciences
c. Software, Hi-Tech and Emerging Industries

(in ₹ Million)

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
1	Segment revenue					
	- Banking, Financial Services and Insurance (BFSI)	13,962.78	13,213.17	10,468.44	50,932.99	37,709.68
	- Healthcare & Life Sciences	10,662.76	9,604.67	8,691.78	37,721.65	32,551.45
	- Software, Hi-Tech and Emerging Industries	15,933.83	14,964.21	13,260.90	58,829.85	49,126.04
	Total	**40,559.37**	**37,782.05**	**32,421.12**	**147,484.49**	**119,387.17**
2	Less: Inter segment revenue	-	-	-	-	-
3	Net sales / income from operations	40,559.37	37,782.05	32,421.12	147,484.49	119,387.17
4	Segment results i.e. profit before tax, interest income, depreciation and amortisation, finance costs, other unallocable expenses and income					
	- Banking, Financial Services and Insurance (BFSI)	4,969.07	4,483.37	3,695.28	17,685.92	13,486.46
	- Healthcare & Life Sciences	3,995.87	3,532.12	3,353.50	14,029.58	12,768.39
	- Software, Hi-Tech and Emerging Industries	5,490.50	4,957.47	4,377.80	20,592.67	14,320.53
	Total	**14,455.44**	**12,972.96**	**11,426.58**	**52,308.17**	**40,575.38**
5	Less:					
	- Finance costs	186.75	189.64	184.62	726.82	671.29
	- Other un-allocable expenses	7,863.80	7,538.36	6,373.49	29,273.49	23,062.55
6	Un-allocable income	334.92	404.96	183.61	1,804.26	1,381.54
7	**Profit before tax**	**6,739.81**	**5,649.92**	**5,052.08**	**24,112.12**	**18,223.08**

8 Segment assets

(in ₹ Million)

Particulars	March 31, 2026	March 31, 2025
- Banking, Financial Services and Insurance (BFSI)	6,742.68	7,007.19
- Healthcare & Life Sciences	7,777.05	7,163.26
- Software, Hi-Tech and Emerging Industries	21,716.01	14,230.62
Total allocable segment assets	**36,235.74**	**28,401.07**
Unallocable assets	77,529.70	58,964.95
Total assets	**113,765.44**	**87,366.02**

Segment capital employed:

Segregation of assets (other than trade receivables and unbilled revenue), liabilities, depreciation and amortisation and other non-cash expenses into various reportable segments have not been presented as the assets and liabilities are used interchangeably among segments and the Group is of the view that it is not practical to reasonably allocate the other assets, liabilities and other non-cash expenses to individual segments and an ad-hoc allocation will not be meaningful.

3 The audited consolidated financial statements for the quarter and year ended March 31, 2026, as recommended by the Audit Committee at its meeting held on April 20, 2026, have been taken on record by the Board of Directors at its meeting held on April 21, 2026. The statutory auditors have expressed an unmodified audit opinion. The information presented above is extracted from the audited consolidated financial statements.

4 The above consolidated financial results have been prepared from the consolidated financial statements, which are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Companies Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Companies Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and amendments issued thereafter. All amounts included in the consolidated financial results (including notes) are reported in million of Indian rupees (in ₹ Million) except share and per share data, unless otherwise stated.

5 The Board of Directors at its meeting concluded on April 21, 2026 , recommended a Final Dividend of ₹ 18 per Equity Share of ₹ 5 each for FY 2025-26. This Final Dividend is subject to the approval of the members at the ensuing 36th Annual General Meeting of the Holding Company.

6 The Board of Directors at its meeting held on January 20, 2026, approved the payment of an Interim Dividend of INR 22 per Equity Share of INR 5 each for FY 2025-26. Accordingly, an amount of INR 3,468.76 Million was paid as an Interim Dividend out of the total dividend amount of INR 3,470.50 Million. The remaining amount of INR 1.74 Million is unclaimed, and the Company will take due efforts to pay the same to the respective Shareholders.

7 The Hon'ble National Company Law Tribunal, Mumbai ("NCLT") has sanctioned the merger of M/s. CAPIOT Software Private Limited (the Wholly Owned Subsidiary – Transferor Company) into Persistent Systems Limited (the Holding Company – Transferee Company) through absorption, as per its order dated April 9, 2025. This merger has no impact on the consolidated financial results.

8 During the quarter ended March 31, 2026, Persistent Group has reorganized the holding structure of certain entities. The resulting impact of these transactions is as follows:
1. Persistent Systems Pte. Ltd., Singapore (Wholly Owned Subsidiary of the Company)has established its Wholly Owned Subsidiary, Baixinteng System Service (Shanghai) Co. Ltd. in China on February 27, 2026.
2. The Share Purchase Agreement ('SPA') was executed on March 4, 2026, for the transfer of the 100% shareholding of Persistent Systems Poland Spółka z.o.o. from Persistent Systems Inc., USA to Aepona Group Limited, Ireland.
3. The Share Purchase Agreement ('SPA') was executed on March 25, 2026, for the transfer of the 100% shareholding of Persistent Systems France S.A.S., from Persistent Systems Limited, India to Aepona Group Limited, Ireland.
4. The Share Purchase Agreement ('SPA') was executed on March 31, 2026, for the transfer of the 100% shareholding of Persistent Systems Germany GmbH., from Persistent Systems Limited, India to Aepona Group Limited, Ireland.
5. Persistent Telecom Solutions Inc., USA has been merged into Persistent Systems Inc., USA effective from February 28, 2026.
6. Starfish Associates LLC, USA has been merged into Persistent Systems Inc., USA effective from March 2, 2026.

This reorganisation has no impact on the consolidated financial results

9 On November 21, 2025, 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. The Ministry of Labour & Employment published draft Central Rules and FAQs to facilitate assessment of the financial impact due to changes in regulations. The Group has considered restructured compensation of its employees with effect from April 1, 2026, and assessed the impact of the changes, consistent with the Labour Codes, draft rules, FAQs and legal opinion.
Considering that the impact is non-recurring in nature and is driven by regulatory changes, the Group has presented such incremental impact of ₹ 890.25 million as "Statutory impact of new Labour Codes" under "Exceptional Items" in the consolidated statement of profit and loss for the year ended March 31, 2026. The Group continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

10 In accordance with para 4 of notified Ind AS-108 "Operating Segments", the Group has disclosed segment information only on the basis of consolidated financial results.

11 During the year ended March 31, 2026, the Group has re-classified the following comparatives which are primarily to conform to the current year's classification. This reclassification does not have material impact on the consolidated financial statements and has been done for the better presentation and to enhance the understanding of the users of the consolidated financial statements.

(in ₹ Million)

Financial Statements Caption	As at March 31, 2025		
	Previously reported amounts	Change in Amounts	Revised Amounts
Balance Sheet			
Current financial assets - Trade receivables	18,477.95	8,313.74	26,791.69
Current Assets - Other financial assets	9,375.16	(9,258.72)	116.44
Current Assets - Other current assets	8,763.54	944.98	9,708.52
Current Liabilities - Other financial liabilities	2,438.40	2,287.64	4,726.04
Current Liabilities - Provisions	4,028.54	(2,287.64)	1,740.90

12 The figures for the three months ended 31 March 2026 and 31 March 2025, as reported in these consolidated financial results, represent the balancing figures between the audited figures for the respective full financial year and the published audited year-to-date figures up to the third quarter of the respective financial year.

13 The investors are requested to visit the following website of the Company and stock exchanges for further details:
- Company's website: https://www.persistent.com/investors
- BSE Ltd: www.bseindia.com
- National Stock Exchange of India Ltd.: www.nseindia.com

Consolidated Audited Cash Flow Statement For The Year Ended March 31, 2026

(in ₹ Million)

Particulars	For the year ended	
	March 31, 2026	March 31, 2025
Cash flow from operating activities		
Profit before tax	**24,112.12**	**18,223.08**
Adjustments for:		
Interest income	(501.87)	(556.42)
Finance costs	396.48	417.06
Interest on lease liability	330.34	254.23
Depreciation and amortisation expense	4,029.50	3,069.10
Unrealised exchange (gain) / loss (net)	(463.97)	503.85
Exchange loss / (gain) on derivative contracts	518.23	44.12
Exchange loss / (gain) on translation of foreign currency cash and cash equivalents	85.42	11.76
Bad debts	189.27	-
Allowance for expected credit loss (net)	285.27	422.18
Employee stock compensation expenses	1,577.79	3,095.27
Loss / Impairment of non-current investments	4.31	-
Changes in contingent consideration payable on business combination	(139.59)	(1,461.82)
Excess provision in respect of earlier period / year written back	(21.26)	(29.37)
Profit on sale / fair valuation of financial assets designated as FVTPL	(632.50)	(470.40)
Provision towards employee benefits	-	(506.74)
Profit on sale of investment - Dx Now	-	(21.67)
Profit on sale of investment - PSG	-	(0.69)
Profit on sale of property, plant and equipment (net)	(60.96)	(76.84)
Operating profit before working capital changes	**29,708.58**	**22,916.70**
Movements in working capital :		
(Increase) / Decrease in other non-current assets	(198.76)	197.12
Decrease / (Increase) in other financial assets	(135.63)	(2,761.88)
(Increase) in other current assets	(6,038.66)	(3,659.19)
Decrease / (Increase) in trade receivables	154.48	(2,394.69)
(Decrease) / Increase in trade payables, current liabilities and non-current liabilities	(1,176.58)	1,467.51
Increase in provisions	1,607.00	917.69
Operating profit after working capital changes	**23,920.43**	**16,683.26**
Direct taxes paid (net of refunds)	(6,249.13)	(5,114.10)
Net cash generated from operating activities (A)	**17,671.30**	**11,569.16**
Cash flows from investing activities		
Payment towards capital expenditure (including property, plant and equipment, intangible assets, capital advances and capital creditors)	(2,085.81)	(2,366.91)
Proceeds from sale of property, plant and equipment	133.97	436.14
Payment for acquisition of financial instruments	(76,938.70)	(54,916.91)
Payment towards contingent consideration	(1,065.13)	(489.64)
Proceeds from sale of financial instruments	72,074.20	52,773.30
Investment in unquoted securities	(739.27)	(434.93)
Profit on sale of investment - Dx Now	-	21.67
Profit on sale of investment - PSG	-	0.69
Proceeds from maturity of bank deposits having original maturity over three months	2,023.68	62.21
Interest received	498.03	570.04
Net cash used in investing activities (B)	**(6,099.03)**	**(4,344.34)**
Cash flows from financing activities		
Proceeds from issue of share capital including securities premium	-	1,845.90
Purchase of treasury shares for stock options	(2,048.57)	-
Proceeds from issue of equity shares options	2,547.77	-
Repayment of foreign currency long term borrowings	-	(2,061.35)
Payment of principal portion of lease liabilities	(1,467.34)	(1,347.89)
Payment of interest portion of lease liabilities	(330.34)	254.23
Interest paid	(392.87)	(372.82)
Dividends paid	(5,790.41)	(4,600.06)
Net cash used in financing activities (C)	**(7,481.76)**	**(6,281.99)**
Net increase in cash and cash equivalents (A + B + C)	4,090.51	942.83
Cash and cash equivalents at the beginning of the year	6,744.06	6,625.15
Cash and cash equivalents acquired on acquisition	-	56.38
Effect of exchange difference on translation of foreign currency cash and cash equivalents	(85.42)	(11.76)
Impact of ESOP Trust & Persistent India Foundation consolidation		(868.54)
Cash and cash equivalents at the end of the year	**10,749.15**	**6,744.06**
Components of cash and cash equivalents		
Cash on hand (refer note 13)	0.10	0.20
Balances with banks		
On current accounts # (refer note 13)	6,575.53	4,392.63
On saving accounts (refer note 13)	26.26	27.50
On exchange earner's foreign currency accounts (refer note 13)	3,762.96	1