

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended****Review Report to  
The Board of Directors  
NIIT Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of NIIT Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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 Master 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 entities listed in Annexure A
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 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, 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.
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of four subsidiaries, whose unaudited interim financial results include total revenues of Rs. 162.81 million and Rs. 427.01 million, total net profit after tax of Rs. 3.67 million and Rs. 4.70 million, total comprehensive income of Rs. 3.67 million and Rs. 4.70 million for the quarter ended December 31, 2025 and the period ended on that date respectively, as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results of these entities 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 in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.



# **S.R. BATLIBOI & ASSOCIATES LLP**

Chartered Accountants

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of one subsidiary, whose interim financial results and other financial information reflect total revenues of Rs. Nil and Rs. Nil, total net loss after tax of Rs. 0.60 million and Rs. 1.94 million and total comprehensive loss of Rs. 0.60 million and Rs. 1.94 million for the quarter ended December 31, 2025 and the period ended on that date respectively.

The unaudited interim financial results and other unaudited financial information of these subsidiaries have not been reviewed by any auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

**For S.R. Batliboi & Associates LLP**

Chartered Accountants

**ICAI Firm registration number: / 101049W/E300004**

  
per Yogender Seth

Partner

Membership No.: 094524

UDIN:26094524VKTFO9458



Place: Gurugram

Date: January 30, 2026

# **S.R. BATLIBOI & ASSOCIATES LLP**

**Chartered Accountants**

## **Annexure-A**

List of entities included in the unaudited consolidated financial results for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025.

### **NIIT Limited**

#### **Subsidiaries of NIIT Limited**

1. NIIT Institute of Finance Banking and Insurance Training Limited
2. RPS Consulting Private Limited
3. Iamneo Edutech Private Limited (w.e.f. April 17, 2025)
4. NIIT GC Limited, Mauritius
  - 4.1 NIIT China (Shanghai) Limited, Shanghai (subsidiary of entity at serial no. 4)
    - 4.1.1 Chongqing NIIT Enterprise Management Consulting Co. Limited, China (subsidiary of entity at serial no. 4.1) (formerly known as Chongqing An Dao Education Consulting Limited)
    - 4.1.2 Guizhou NIIT information technology consulting Co., Limited, China (subsidiary of entity at serial no. 4.1) (closed w.e.f. June 13, 2025)
    - 4.1.3 NIIT (Guizhou) Education Technology Co., Limited, China (subsidiary of entity at serial no. 4.1)
  5. PT NIIT Indonesia, Indonesia (under liquidation)



**NIIT Limited**

Regd Office : Plot No. 85, Sector - 32, Institutional Area, Gurugram - 122001 (Haryana) India

 Tel : +91 (124) 4293000 Fax : +91 (124) 4293333 Website : <http://www.niit.com>

Corporate Identity Number : L74899HR1981PLC107123

 Email : [investors@niit.com](mailto:investors@niit.com)

Statement of Unaudited Financial Results for the quarter and year to date ended December 31, 2025

(Rs. in Millions, except per share data)

**Consolidated Financial Results**

Particulars	3 months ended December 31, 2025	Preceding 3 months ended September 30, 2025	Corresponding 3 months ended December 31, 2024	Year to date figures for the current period ended December 31, 2025	Year to date figures for the previous period ended December 31, 2024	Previous year ended March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>1 Income</b>						
a) Revenue from operations	1,013.68	1,049.45	981.11	2,904.30	2,712.98	3,575.83
b) Other income	207.38	135.55	169.46	580.02	559.67	801.03
<b>Total income</b>	<b>1,221.06</b>	<b>1,185.00</b>	<b>1,150.57</b>	<b>3,484.32</b>	<b>3,272.65</b>	<b>4,376.86</b>
<b>2 Expenses</b>						
a) Purchase of stock-in-trade	53.64	46.20	48.73	146.58	141.14	179.77
b) Changes in inventories of stock-in-trade	1.05	1.15	4.56	3.58	(4.77)	-
c) Employee benefits expense	412.52	391.20	347.97	1,167.67	1,018.82	1,348.45
d) Professional & technical outsourcing expenses	324.54	371.65	287.30	990.97	827.06	1,126.53
e) Finance costs	2.41	2.34	3.49	7.36	10.57	9.31
f) Depreciation and amortisation expenses	76.13	72.50	61.11	215.38	173.14	232.42
g) Other expenses	230.91	250.97	223.70	714.64	683.40	888.74
<b>Total expenses</b>	<b>1,101.20</b>	<b>1,136.01</b>	<b>976.86</b>	<b>3,246.18</b>	<b>2,849.36</b>	<b>3,785.22</b>
<b>3 Profit before Exceptional items and tax (1-2)</b>	<b>119.86</b>	<b>48.99</b>	<b>173.71</b>	<b>238.14</b>	<b>423.29</b>	<b>591.64</b>
<b>4 Exceptional items (net) (Refer note 5)</b>	<b>(54.34)</b>	<b>(25.52)</b>	<b>-</b>	<b>(99.12)</b>	<b>-</b>	<b>(2.50)</b>
<b>5 Profit before tax (3+4)</b>	<b>65.52</b>	<b>23.47</b>	<b>173.71</b>	<b>139.02</b>	<b>423.29</b>	<b>589.14</b>
<b>6 Tax expense</b>						
-Current tax	18.16	20.53	25.80	44.02	67.39	97.17
-Deferred tax charge / (credit)	0.89	(4.15)	7.12	(0.99)	(1.50)	(3.16)
<b>Total tax expense</b>	<b>19.05</b>	<b>16.38</b>	<b>32.92</b>	<b>43.03</b>	<b>65.89</b>	<b>94.01</b>
<b>7 Profit after tax from continuing operations (5-6)</b>	<b>46.47</b>	<b>7.09</b>	<b>140.79</b>	<b>95.99</b>	<b>357.40</b>	<b>495.13</b>
<b>8 Loss after tax from discontinued operations (Refer note 6)</b>	<b>(0.81)</b>	<b>(0.55)</b>	<b>(0.96)</b>	<b>(1.87)</b>	<b>(14.21)</b>	<b>(14.97)</b>
<b>9 Profit after tax attributable to (7+8)</b>	<b>45.66</b>	<b>6.54</b>	<b>139.83</b>	<b>94.12</b>	<b>343.19</b>	<b>480.16</b>
Owners of Parent Company	39.50	13.73	133.95	97.02	329.86	461.25
Non Controlling Interests	6.16	(7.19)	5.88	(2.90)	13.33	18.91
<b>10 Other comprehensive income / (loss) (net of tax)</b>						
(i) Items that will not be reclassified subsequently to profit or loss						
a) Remeasurement of the defined benefit obligation	1.88	3.80	1.91	(2.30)	4.73	0.26
b) Income tax effect	(0.19)	0.71	-	0.52	0.01	0.10
(ii) Items that will be reclassified subsequently to profit or loss						
a) Exchange differences on translation of foreign operations	9.95	14.89	(5.90)	22.84	4.17	6.64
	9.95	14.89	(5.90)	22.84	4.17	6.64
<b>Total (i+ii)</b>	<b>11.64</b>	<b>19.40</b>	<b>(3.99)</b>	<b>21.06</b>	<b>8.91</b>	<b>7.00</b>
<b>11 Total comprehensive income (9+10)</b>	<b>57.30</b>	<b>25.94</b>	<b>135.84</b>	<b>115.18</b>	<b>352.10</b>	<b>487.16</b>
<b>Attributable to :</b>						
Owners of Parent Company	50.97	32.97	129.96	117.62	338.77	468.25
Non Controlling Interests	6.33	(7.03)	5.88	(2.44)	13.33	18.91
<b>12 Paid-up equity share capital</b>						
(Face value of Rs. 2 each, fully paid)	272.78	272.57	271.03	272.78	271.03	271.19
<b>13 Reserves excluding revaluation reserves</b>						<b>10,517.53</b>
<b>14 Earnings Per Share attributable to equity shareholders of parent for Continuing Operations (in Rs.):</b>						
(Face value of Rs. 2/-) (Not annualised)						
- Basic	0.30	0.10	1.00	0.72	2.55	3.52
- Diluted	0.29	0.09	0.98	0.71	2.51	3.47
<b>15 Loss Per Share attributable to equity shareholders of parent for Discontinued Operations (in Rs.):</b>						
(Face value of Rs. 2/-) (Not annualised)						
- Basic	(0.01)	(0.00)	(0.01)	(0.01)	(0.11)	(0.11)
- Diluted	(0.01)	(0.00)	(0.01)	(0.01)	(0.11)	(0.11)
<b>16 Earnings Per Share attributable to equity shareholders of parent for Continuing and Discontinued Operations (in Rs.):</b>						
(Face value of Rs. 2/-) (Not annualised)						
- Basic	0.29	0.10	0.99	0.71	2.44	3.41
- Diluted	0.28	0.09	0.97	0.70	2.40	3.36



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## NIIT Limited

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 Corporate Identity Number : L74899HR1981PLC107123  
 Email : [investors@niit.com](mailto:investors@niit.com)

### Notes to the Consolidated Financial Results :-

- 1 The above results were reviewed and recommended by Audit Committee and approved by the Board of Directors at its meeting held on January 30, 2026.
- 2 The consolidated financial results have been prepared in accordance with applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 (as amended) and presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), ("Listing Regulations").
- 3 During the quarter, under the NIIT Employee Stock Option Plan 2005 (ESOP-2005), 370,000 options were granted on October 28, 2025 at exercise price of Rs. 105.95 per option, 101,665 equity shares were issued, 85,011 options lapsed and 9,544,323 options remained outstanding as on December 31, 2025.
- 4 The Group is engaged in providing Education & Training Services in a single segment. Chief Executive Officer and Chief Financial Officer of the Holding Company are considered as Chief Operating Decision Makers (CODM) who evaluate the performance and allocate resources based on the analysis of performance of the Group as a whole. Its operations are, therefore considered to constitute a single segment in the context of Ind AS 108 - 'Operating Segments'.
- 5 Exceptional items in consolidated financial results, include the following:

(Rs. in Millions)

Particulars	3 months ended December 31, 2025	Preceding 3 months ended September 30, 2025	Corresponding 3 months ended December 31, 2024	Year to date figures for the current period ended December 31, 2025	Year to date figures for the previous period ended December 31, 2024	Previous year ended March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Expenses :</b>						
Impact of new Labour Codes (Refer note 7)	46.41	-	-	46.41	-	-
Legal, professional and other costs towards Scheme of Amalgamation (Refer note 8)	7.93	-	-	7.93	-	-
Legal, professional and other costs towards acquisition of business (Refer note 9)	-	1.70	-	17.40	-	2.50
Exit-related personnel costs	-	23.82	-	27.38	-	-
<b>Total</b>	<b>54.34</b>	<b>25.52</b>	-	<b>99.12</b>	-	<b>2.50</b>

- 6 The Group decided not to pursue certain new skills contracts and also decided to discontinue certain operations during the financial year 2019-20. Accordingly, the net results from these operations, including taxes, are disclosed separately in accordance with Ind AS 105 - 'Non-current assets held for sale and Discontinued Operations'.
- 7 On November 21, 2025, the Government of India notified provisions of 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 (collectively referred to as the "Labour Codes"). These Codes consolidate twenty-nine existing labour laws into a comprehensive framework governing employee benefits during employment and post-employment, and inter alia, introduce a uniform definition of wages. The Group has evaluated the financial impact arising from the notified Labour Codes based on legal opinion obtained and the best information available, in accordance with the guidance issued by the Institute of Chartered Accountants of India. Considering the material and non-recurring nature of the impact of new Labour Codes, the increase in gratuity liability attributable to past service costs amounting to Rs. 46.41 million has been disclosed under exceptional items in the financial results for the quarter and nine months period ended December 31, 2025. The Group continues to monitor developments relating to the implementation of the Labour Codes and will assess the impact, if any, on the remeasurement of employee benefit obligations in future periods.
- 8 The Board of Directors of NIIT Limited ("Company"), at its meeting held on October 9, 2025 approved a scheme of amalgamation under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("Scheme"). The Scheme provides for the amalgamation of NIIT Institute of Finance Banking and Insurance Training Limited and RPS Consulting Private Limited (collectively, the "Amalgamating Companies") with and into NIIT Limited ("Amalgamated Company"), with an appointed date of April 1, 2026. Consequently, the Amalgamating Companies and the Company filed the requisite application with the Hon'ble National Company Law Tribunal, Chandigarh ("NCLT"), on October 27, 2025. Hon'ble NCLT passed an order to dispense with the requirement of convening meeting of Shareholders and Creditors. Further Hon'ble NCLT vide its order dated January 8, 2026 directed the Company to serve notices to regulatory Authorities. The Scheme is pending for approval by Hon'ble NCLT, and such other approvals as may be required. Next date of hearing is March 26, 2026.
- 9 On April 17, 2025, the Group entered into Share Subscription and Purchase Agreement ("SSPA") and other related transaction documents with iamneo Edutech Private Limited ("NEO") and acquired 70% equity shareholding (on a fully diluted basis) in NEO for a consideration of Rs. 608.90 Million including primary investment of Rs. 100.01 Million. The remaining 30% shareholding of NEO will be acquired by the Group from the NEO promoters in subsequent tranches over the next five years, subject to certain terms and conditions outlined in the SSPA and other transaction documents. The Group has recorded identifiable assets and future acquisition liability for the balance 30% stake on provisional basis. The consolidated financial results for the period ended December 31, 2025, includes performance of NEO for the period from April 17, 2025 to December 31, 2025. Consequently, the results for the current quarter / period are not comparable with the corresponding quarter / period.

Place : Gurugram

Date : January 30, 2026



By order of the Board  
for NIIT Limited  
Vijay K Thadani  
Vice-Chairman & Managing Director

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended****Review Report to  
The Board of Directors  
NIIT Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of NIIT Limited (the "Company") for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.
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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 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.

For S.R. BATLIBOI & ASSOCIATES LLP  
Chartered Accountants  
ICAI Firm registration number: 101049W/E300004

per Yogender Seth  
Partner  
Membership No.: 094524  
UDIN: 26094524GURXHP9873



Place: Gurugram  
Date: January 30, 2026

**NIIT Limited**

Regd Office : Plot No. 85, Sector - 32, Institutional Area, Gurugram - 122001 (Haryana) India

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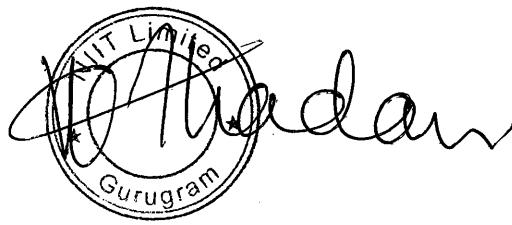
Statement of Unaudited Financial Results for the quarter and year to date ended December 31, 2025

(Rs. in Millions, except per share data)

**Standalone Financial Results**

Particulars	3 Months ended December 31, 2025	Preceding 3 months ended September 30, 2025	Corresponding 3 months ended December 31, 2024	Year to date figures for the current period ended December 31, 2025	Year to date figures for the previous period ended December 31, 2024	Previous year ended March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>1 Income</b>						
a) Revenue from operations	303.33	342.73	317.34	913.70	974.53	1,259.52
b) Other income	217.09	144.98	177.31	597.91	581.72	932.13
<b>Total income</b>	<b>520.42</b>	<b>487.71</b>	<b>494.65</b>	<b>1,511.61</b>	<b>1,556.25</b>	<b>2,191.65</b>
<b>2 Expenses</b>						
a) Purchase of stock-in-trade	1.61	1.12	0.93	3.10	1.66	3.65
b) Changes in inventories of stock-in-trade	-	-	-	-	0.10	0.08
c) Employee benefits expense	212.77	212.21	199.07	623.51	578.34	760.67
d) Professional & technical outsourcing expenses	114.04	122.58	84.08	328.07	239.07	322.62
e) Finance Costs	1.94	1.78	3.03	5.88	9.07	7.62
f) Depreciation and amortisation expenses	51.72	50.49	48.72	148.60	127.69	176.66
g) Other expenses	104.02	128.08	124.38	347.65	411.68	537.02
<b>Total expenses</b>	<b>486.10</b>	<b>516.26</b>	<b>460.21</b>	<b>1,456.81</b>	<b>1,367.61</b>	<b>1,808.32</b>
<b>3 Profit/ (Loss) before Exceptional items and Tax (1-2)</b>	<b>34.32</b>	<b>(28.55)</b>	<b>34.44</b>	<b>54.80</b>	<b>188.64</b>	<b>383.33</b>
<b>4 Exceptional items (net) (Refer note 4)</b>	<b>(50.53)</b>	<b>-</b>	<b>-</b>	<b>(51.81)</b>	<b>-</b>	<b>(2.50)</b>
<b>5 (Loss)/ Profit before tax (3+4)</b>	<b>(16.21)</b>	<b>(28.55)</b>	<b>34.44</b>	<b>2.99</b>	<b>188.64</b>	<b>380.83</b>
<b>6 Tax expense</b>						
-Current tax	(2.44)	1.31	1.70	(0.01)	3.63	4.97
-Deferred tax charge	-	-	-	-	-	-
<b>Total tax expense</b>	<b>(2.44)</b>	<b>1.31</b>	<b>1.70</b>	<b>(0.01)</b>	<b>3.63</b>	<b>4.97</b>
<b>7 (Loss)/ Profit after tax from continuing operations (5-6)</b>	<b>(13.77)</b>	<b>(29.86)</b>	<b>32.74</b>	<b>3.00</b>	<b>185.01</b>	<b>375.86</b>
<b>8 Loss after tax from discontinued operations (Refer note 6)</b>	<b>(0.81)</b>	<b>(0.55)</b>	<b>(0.96)</b>	<b>(1.87)</b>	<b>(14.21)</b>	<b>(14.97)</b>
<b>9 (Loss)/ Profit after tax (7+8)</b>	<b>(14.58)</b>	<b>(30.41)</b>	<b>31.78</b>	<b>1.13</b>	<b>170.80</b>	<b>360.89</b>
<b>10 Other comprehensive income/ (loss)</b>						
Items that will not be reclassified subsequently to profit or loss						
a) Remeasurement of the defined benefit obligation	1.15	6.62	1.91	(0.21)	4.78	0.65
b) Income tax effect	-	-	-	-	-	-
<b>Total</b>	<b>1.15</b>	<b>6.62</b>	<b>1.91</b>	<b>(0.21)</b>	<b>4.78</b>	<b>0.65</b>
<b>11 Total comprehensive (loss)/ income (9+10)</b>	<b>(13.43)</b>	<b>(23.79)</b>	<b>33.69</b>	<b>0.92</b>	<b>175.58</b>	<b>361.54</b>
<b>12 Paid-up equity share capital</b>						
(face value of Rs. 2 each, fully paid)	272.78	272.57	271.03	272.78	271.03	271.19
<b>13 Reserves excluding revaluation reserves</b>						<b>10,357.74</b>
<b>14 Earnings/ (Loss) Per Share attributable to shareholders for Continuing Operations (in Rs.):</b>						
(Face value of Rs. 2/-) (Not annualised)						
- Basic	(0.10)	(0.22)	0.24	0.02	1.37	2.78
- Diluted	(0.11)	(0.23)	0.23	0.01	1.35	2.74
<b>15 Loss Per Share attributable to shareholders for Discontinued Operations (in Rs.):</b>						
(Face value of Rs. 2/-) (Not annualised)						
- Basic	(0.01)	(0.00)	(0.01)	(0.01)	(0.11)	(0.11)
- Diluted	(0.01)	(0.00)	(0.01)	(0.01)	(0.11)	(0.11)
<b>16 Earnings/ (Loss) Per Share attributable to shareholders for Continuing and Discontinued Operations (in Rs.):</b>						
(Face value of Rs. 2/-) (Not annualised)						
- Basic	(0.11)	(0.22)	0.23	0.01	1.26	2.67
- Diluted	(0.12)	(0.23)	0.22	0.00*	1.24	2.63

\*Diluted Earnings per share has been rounded off.



## NIIT Limited

Regd Office : Plot No. 85, Sector - 32, Institutional Area, Gurugram - 122001 (Haryana) India  
 Tel : +91 (124) 4293000 Fax : +91 (124) 4293333 Website : <http://www.niit.com>  
 Corporate Identity Number : L74899HR1981PLC107123  
 Email : [investors@niit.com](mailto:investors@niit.com)

### Notes to the Standalone Financial Results:-

- 1 The above results were reviewed and recommended by Audit Committee and approved by the Board of Directors at its meeting held on January 30, 2026.
- 2 The standalone financial results have been prepared in accordance with applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 (as amended) and presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), ("Listing Regulations").
- 3 During the quarter, under the NIIT Employee Stock Option Plan 2005 (ESOP-2005), 370,000 options were granted on October 28, 2025 at exercise price of Rs. 105.95 per option, 101,665 equity shares were issued, 85,011 options lapsed and 9,544,323 options remained outstanding as on December 31, 2025.
- 4 Exceptional items in Standalone Financial Results include the following:

(Rs. in Millions)

Particulars	3 Months ended December 31, 2025	Preceding 3 months ended September 30, 2025	Corresponding 3 months ended December 31, 2024	Year to date figures for the current period ended December 31, 2025	Year to date figures for the previous period ended December 31, 2024	Previous year ended March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Expenses:</b>						
Impact of new Labour Codes (Refer note 7)	42.60	-	-	42.60	-	-
Legal, Professional and other costs towards Scheme of Amalgamation (Refer note 8)	7.93	-	-	7.93	-	-
Legal, Professional and other costs towards acquisition of Investment	-	-	-	1.28	-	2.50
<b>Total</b>	<b>50.53</b>	<b>-</b>	<b>-</b>	<b>51.81</b>	<b>-</b>	<b>2.50</b>

- 5 The Company is engaged in providing Education & Training Services in a single segment. Chief Executive Officer and Chief Financial Officer of the Company are considered as Chief Operating Decision Makers (CODM) who evaluate the performance and allocate resources based on the analysis of performance of the Company as a whole. Its operations are, therefore considered to constitute a single segment in the context of Ind AS 108 - 'Operating Segments'.
- 6 The Company decided not to pursue certain new skills contracts and also decided to discontinue certain operations during the financial year 2019-20. Accordingly, the net results from these operations, including taxes, are disclosed separately in accordance with Ind AS 105 - 'Non-current assets held for sale and Discontinued Operations'.
- 7 On November 21, 2025, the Government of India notified provisions of 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 (collectively referred to as the "Labour Codes"). These Codes consolidate twenty-nine existing labour laws into a comprehensive framework governing employee benefits during employment and post-employment, and, inter alia, introduce a uniform definition of wages. The Company has evaluated the financial impact arising from the notified Labour Codes based on legal opinion obtained and the best information available, in accordance with the guidance issued by the Institute of Chartered Accountants of India. Considering the material and non-recurring nature of the impact of new Labour Codes, the increase in gratuity liability attributable to past service costs amounting to Rs. 42.60 Million has been disclosed under exceptional items in the financial results for the quarter and nine months period ended December 31, 2025. The Company continues to monitor developments relating to the implementation of the Labour Codes and will assess the impact, if any, on the remeasurement of employee benefit obligations in future periods.
- 8 The Board of Directors of NIIT Limited ("Company"), at its meeting held on October 9, 2025 approved a scheme of amalgamation under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("Scheme"). The Scheme provides for the amalgamation of NIIT Institute of Finance Banking and Insurance Training Limited and RPS Consulting Private Limited (collectively, the "Amalgamating Companies") with and into NIIT Limited ("Amalgamated Company"), with an appointed date of April 1, 2026. Consequently, the Amalgamating Companies and the Company filed the requisite application with the Hon'ble National Company Law Tribunal, Chandigarh ("NCLT"), on October 27, 2025. Hon'ble NCLT passed an order to dispense with the requirement of convening meeting of Shareholders and Creditors. Further Hon'ble NCLT vide its order dated January 8, 2026 directed the Company to serve notices to regulatory Authorities. The Scheme is pending for approval by Hon'ble NCLT, and such other approvals as may be required. Next date of hearing is March 26, 2026.

Place: Gurugram  
 Date : January 30, 2026



By order of the Board  
 For NIIT Limited  
 Vijay K Thadani  
 Vice-Chairman & Managing Director