

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
Amagi Media Labs Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Amagi Media Labs Limited (the "Company") for the quarter ended December 31, 2025 and year to date from April 1, 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.
5. The comparative financial information of the Company for the quarter ended September 30, 2025, quarter ended December 31, 2024 and the year to date from April 1, 2024 to December 31, 2024 included in these unaudited standalone financial results, were not reviewed or audited by us and have been compiled by the Management and approved by the Board of Directors of the Company.

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

Sd/-
per Pankaj Agarwal
Partner
Membership Number: 217018
UDIN: 26217018HKRAWT8028

Place: Bengaluru
Date: February 11, 2026



Amagi Media Labs Limited (formerly Amagi Media Labs Private Limited)

Registered Office: Raj Alkaa Park, Sy.No.29/3 & 32/2, 4th Floor, Kalena Agrahara Village, Begur Hobli, Bengaluru 560076, Karnataka, India

CIN: U73100KA2008PLC045144

Website: www.amagi.com | Email Id: compliance@amagi.com | Tel: +91 8046634444

Statement of Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2025

(All amounts in Indian Rupees million, unless otherwise stated)

	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 (Refer Note 2)	Unaudited (Refer Note 3)	Unaudited (Refer Note 3)	Unaudited (Refer Note 2)	Unaudited (Refer Note 3)	Audited
Income						
Revenue from operations	2,619.81	2,318.28	2,030.46	7,003.36	4,873.79	6,669.84
Other income	114.27	138.01	128.37	403.71	416.12	609.59
Total income (I)	2,734.08	2,456.29	2,158.83	7,407.07	5,289.91	7,279.43
Expenses						
Employee benefits expense	957.70	949.23	820.51	2,792.27	2,440.23	3,231.33
Finance costs	6.90	9.38	5.71	24.13	18.91	24.90
Depreciation and amortisation expense	37.71	35.28	24.24	108.14	84.13	114.59
Other expenses	1,542.99	1,528.38	1,405.21	4,415.03	3,755.94	5,129.30
Total expenses (II)	2,545.30	2,522.27	2,255.67	7,339.57	6,299.21	8,500.12
Profit/(loss) before tax (III = I-II)	188.78	(65.98)	(96.84)	67.50	(1,009.30)	(1,220.69)
Tax expense:						
Current tax	-	-	-	-	-	-
Deferred tax (Refer Note 9)	-	-	-	-	-	-
Total tax expense (IV)	-	-	-	-	-	-
Profit/(loss) for the period/year (V=III-IV)	188.78	(65.98)	(96.84)	67.50	(1,009.30)	(1,220.69)
Other comprehensive income/(loss)						
Items that will not be reclassified subsequently to profit or loss						
Re-measurement (losses)/gains on defined benefit plans	(2.67)	(4.07)	1.69	(10.81)	17.62	5.80
Income tax effect on above	-	-	-	-	-	-
Other comprehensive income/(loss) for the period/year, net of tax (VI)	(2.67)	(4.07)	1.69	(10.81)	17.62	5.80
Total comprehensive income/(loss) for the period/year (VII=V+VI)	186.11	(70.05)	(95.15)	56.69	(991.68)	(1,214.89)
Earnings/(loss) per share [Nominal value of share Rs. 5 each (March 31, 2025: Rs. 5 each)] (not annualised, except for the year ended March 31, 2025) (Refer Note 6)						
Basic (Rs.)	0.93	(0.32)	(0.49)	0.33	(5.12)	(6.19)
Diluted (Rs.)	0.92	(0.32)	(0.49)	0.33	(5.12)	(6.19)
Paid up equity share capital (Nominal value Rs. 5 each)	968.68	172.18	170.81	968.68	170.81	170.81
Instruments entirely equity in nature	-	8,718.63	8,748.14	-	8,748.14	8,748.14
Other equity						(4,475.64)

See accompanying notes to the Unaudited Standalone Financial Results



Notes to Unaudited Standalone Financial Results for the quarter and nine months period ended December 31, 2025

1. The Unaudited Standalone Financial Results of Amagi Media Labs Limited (the "Company") (formerly Amagi Media Labs Private Limited) have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting" specified under Section 133 of the Companies Act, 2013, as amended, read with the Companies (Indian Accounting Standards Rules), 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("Listing Regulations").

The Statement of Unaudited Standalone Financial Results for the quarter and nine months period ended December 31, 2025 is drawn up for the first-time in accordance with the requirement of Regulation 33 of the Listing Regulations, which have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 11, 2026. The statutory auditors have conducted a limited review of the above unaudited standalone financial results.

2. The figures for the nine months period ended December 31, 2025 are an aggregate of the six months period ended September 30, 2025 which have been subjected to audit and the quarter ended December 31, 2025 which have been subject to limited review.
3. The unaudited standalone financial results for the quarter ended September 30, 2025 and December 31, 2024 and nine months period ended December 31, 2024 are compiled by the management and approved by the Board of Directors of the Company. The statutory auditors have not audited or carried out limited review of these standalone financial results.
4. Subsequent to the quarter and nine months period ended December 31, 2025, the Company has completed its Initial Public Offering (IPO) of 49,546,221 equity shares of face value of Rs. 5 each at an issue price of Rs. 361 per share (including securities premium of Rs. 356 per share). The issue comprised of a fresh issue of 22,603,878 equity shares aggregating to Rs. 8,160.00 million and an offer for sale of 26,942,343 equity shares by selling shareholders aggregating to Rs. 9,726.19 million. The Company's equity shares were listed on BSE Limited (BSE) and National Stock Exchange of India Limited (NSE) on January 21, 2026.
5. During the quarter and nine months period ended December 31, 2025, the Board of Directors of the Company have approved the conversion of 12,430,901 (all outstanding) Compulsorily Convertible Preference Shares into 159,300,958 Equity Shares of the Company on November 21, 2025.
6. During the year ended March 31, 2025, on October 9, 2024 the Company issued bonus shares aggregating to 33,211,325 in accordance with Section 63 of the Companies Act, 2013 in the ratio of 1:35 (for every 1 equity share 35 bonus shares were issued) to all equity shareholders with equity shares having nominal value of Rs. 5 each. The conversion ratio for convertible preference shares was changed for the effect of bonus issue. The earnings/(loss) per share for the quarter and nine months period ended December 31, 2024 have been adjusted and presented accordingly as per the requirements under Ind AS 33.
7. The Board of Directors of Argoid Analytics Private Limited, a subsidiary, at its meeting held on November 17, 2025 has approved the liquidation of this subsidiary.
8. On November 21, 2025, the Government of India notified the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Labour Codes"). The Labour Codes consolidate various existing labour laws and introduce changes, including a harmonised definition of wages, which impacts the computation of employee benefit obligations such as gratuity and compensated absences. Based on the information currently available and the guidance issued by the Institute of Chartered Accountants of India, the Company has evaluated the impact of these changes and recognised an incremental cost of Rs. 64.04 million as past service cost under employee benefits expense for the quarter and nine months ended December 31, 2025. The Company continues to monitor developments relating to the Labour Codes and will assess the impact, if any, on the measurement of employee benefit liabilities in future periods.
9. The Company has significant unabsorbed depreciation and carried forward losses and has also incurred tax losses for the nine-month period ended December 31, 2025. In view of the lack of reasonable certainty that sufficient taxable profits will be available with the Company in the foreseeable future against which such deferred tax assets can be realised, no deferred tax assets have been recognised by the Company as at December 31, 2025, in accordance with Ind AS 12.
10. The Company is engaged in the business of providing media technologies and related services which represents single reportable segment and hence no separate disclosures are required for segments.

For and on Behalf of the Board of Directors of
Amagi Media Labs Limited (formerly Amagi Media Labs Private Limited)

Sd/-

Baskar Subramanian
Managing Director and Chief Executive Officer
DIN: 02014529

Place: Bengaluru
Date: February 11, 2026

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
Amagi Media Labs Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Amagi Media Labs Limited (the "Holding Company"), its subsidiaries and controlled trust (the Holding Company, its subsidiaries and controlled trust together referred to as "the Group"), for the quarter ended December 31, 2025 and year to date from April 1, 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 Holding Company and the following entities:
 - (i) Amagi Corporation
 - (ii) Amagi Media Private Limited
 - (iii) Amagi Media UK Private Limited
 - (iv) Amagi Media Labs Pte. Limited
 - (v) Amagi Canada Corporation Inc.
 - (vi) Amagi Eastern Europe d.o.o. za usluge
 - (vii) Amagi AI Private Limited (incorporated on March 21, 2025)
 - (viii) Argoid Analytics Inc. (effective from November 26, 2024)
 - (ix) Argoid Analytics Private Limited (effective from November 26, 2024 and under liquidation since November 17, 2025)
 - (x) Amagi Media LLC (liquidated on March 28, 2025)
 - (xi) Amagi Foundation
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.

S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

6. The accompanying Statement includes the unaudited interim financial results and other unaudited financial information, in respect of five subsidiaries and a controlled trust, whose unaudited interim financial results include total revenues of Rs. 1,065.03 million and Rs. 2,847.63 million, total net profit after tax of 58.81 million and Rs. 191.06 million, total comprehensive income of Rs. 58.81 million and Rs. 191.06 million, for the quarter ended December 31, 2025 and year to date from April 1, 2025 to December 31, 2025, respectively, as considered in the Statement which have been reviewed by their respective independent auditors.

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

Certain of these subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial results of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the Management of the Holding Company and reviewed by us.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of three subsidiaries, whose unaudited interim financial results and other unaudited financial information reflect total revenues of Rs. Nil and Rs. 1.94 million, total net (loss) after tax of Rs. (1.76) million and Rs. (4.37) million, total comprehensive income/(loss) of Rs. (1.76) million and Rs. (4.37) million, for the quarter ended December 31, 2025 and year to date from April 1, 2025 to December 31, 2025, respectively.

The unaudited interim financial results and other unaudited financial information of these subsidiaries have not been reviewed by any auditor 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 financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in paragraph 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 unaudited financial results certified by the Management.

8. The comparative consolidated financial information of the Group for the quarter ended September 30, 2025, quarter ended December 31, 2024 and the year to date from April 1, 2024 to December 31, 2024 included in these unaudited consolidated financial results, were not reviewed or audited by us and have been compiled by the Management and approved by the Board of Directors of the Holding Company.

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

Sd/-

per Pankaj Agarwal
Partner
Membership Number: 217018
UDIN: 26217018RVBCDE8654

Place: Bengaluru
Date: February 11, 2026



Amagi Media Labs Limited (formerly Amagi Media Labs Private Limited)

Registered Office: Raj Alkaa Park, Sy.No.29/3 & 32/2, 4th Floor, Kalena Agrahara Village, Begur Hobli, Bengaluru 560076, Karnataka, India

CIN: U73100KA2008PLC045144

Website: www.amagi.com | Email Id: compliance@amagi.com | Tel: +91 8046634444

Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2025

(All amounts in Indian Rupees million, unless otherwise stated)

	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 (Refer Note 2)	Unaudited (Refer Note 3)	Unaudited (Refer Note 3)	Unaudited (Refer Note 2)	Unaudited (Refer Note 3)	Audited
Income						
Revenue from operations	4,038.12	3,747.62	3,300.24	11,086.35	8,537.30	11,626.37
Other income	111.84	148.39	135.34	402.93	410.36	606.73
Total income (I)	4,149.96	3,896.01	3,435.58	11,489.28	8,947.66	12,233.10
Expenses						
Purchase of stock-in-trade	0.45	-	5.38	0.45	7.64	13.07
Changes in inventories of stock-in-trade	0.26	(0.03)	1.16	0.23	(0.03)	(0.02)
Employee benefits expense	2,041.34	2,079.83	1,757.16	5,893.04	5,187.26	6,948.10
Finance costs	14.24	16.25	11.13	45.81	34.36	47.69
Depreciation and amortisation expense	57.45	47.69	38.48	154.82	123.87	169.19
Other expenses	1,685.58	1,701.71	1,545.03	4,927.79	4,115.59	5,570.46
Total expenses (II)	3,799.32	3,845.45	3,358.34	11,022.14	9,468.69	12,748.49
Profit/(loss) before tax (III = I-II)	350.64	50.56	77.24	467.14	(521.03)	(515.39)
Tax expense:						
Current tax						
- India taxes	-	-	-	-	-	-
- Foreign taxes	130.68	120.86	74.92	250.02	235.50	254.55
Deferred tax (credit) (Refer Note 9)	(89.44)	(95.59)	(76.62)	(156.98)	(175.39)	(82.80)
Total tax expense (IV)	41.24	25.27	(1.70)	93.04	60.11	171.75
Profit/(loss) for the period/year (V=III-IV)	309.40	25.29	78.94	374.10	(581.14)	(687.14)
Other comprehensive income/(loss)						
Items that will not be reclassified subsequently to profit or loss						
Re-measurement (losses)/gains on defined benefit plans	(2.67)	(4.07)	1.69	(10.81)	17.62	5.80
Income tax effect on above	-	-	-	-	-	-
Items that will be reclassified subsequently to profit or loss						
Exchange differences on translating the financial statements of foreign operations	12.99	(75.98)	(34.38)	85.09	(113.07)	(88.53)
Income tax effect on above	-	-	-	-	-	-
Other comprehensive income/(loss) for the period/year, net of tax (VI)	10.32	(80.05)	(32.69)	74.28	(95.45)	(82.73)
Total comprehensive income/(loss) for the period/year (VII=V+VI)	319.72	(54.76)	46.25	448.38	(676.59)	(769.87)
Earnings/(loss) per share [Nominal value of share Rs. 5 each (March 31, 2025: Rs. 5 each)] (not annualised, except for the year ended March 31, 2025) (Refer Note 6)						
Basic (Rs.)	1.52	0.12	0.40	1.85	(2.95)	(3.48)
Diluted (Rs.)	1.51	0.12	0.40	1.84	(2.95)	(3.48)
Paid up equity share capital (Nominal value Rs. 5 each)	968.68	172.18	170.81	968.68	170.81	170.81
Instruments entirely equity in nature	-	8,718.63	8,748.14	-	8,748.14	8,748.14
Other equity						(3,824.43)

See accompanying notes to the Unaudited Consolidated Financial Results



Notes to Unaudited Consolidated Financial Results for the quarter and nine months period ended December 31, 2025

1. The Unaudited Consolidated Financial Results of Amagi Media Labs Limited (the "Holding Company") (formerly Amagi Media Labs Private Limited) together with its subsidiaries and controlled trust (collectively the "Group") have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting" specified under Section 133 of the Companies Act, 2013, as amended, read with the Companies (Indian Accounting Standards Rules), 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("Listing Regulations").

The Statement of Unaudited Consolidated Financial Results for the quarter and nine months period ended December 31, 2025 is drawn up for the first-time in accordance with the requirement of Regulation 33 of the Listing Regulations, which have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 11, 2026. The statutory auditors have conducted a limited review of the above unaudited consolidated financial results.

2. The figures for the nine months period ended December 31, 2025 are an aggregate of the six months period ended September 30, 2025 which have been subjected to audit and the quarter ended December 31, 2025 which have been subject to limited review.
3. The unaudited consolidated financial results for the quarter ended September 30, 2025, quarter ended December 31, 2024 and nine months period ended December 31, 2024 are compiled by the management and approved by the Board of Directors of the Holding Company. The statutory auditors have not audited or carried out limited review of the aforesaid consolidated financial results.
4. Subsequent to the quarter and nine months period ended December 31, 2025, the Holding Company has completed its Initial Public Offering (IPO) of 49,546,221 equity shares of face value of Rs. 5 each at an issue price of Rs. 361 per share (including securities premium of Rs. 356 per share). The issue comprised of a fresh issue of 22,603,878 equity shares aggregating to Rs. 8,160.00 million and an offer for sale of 26,942,343 equity shares by selling shareholders aggregating to Rs. 9,726.19 million. The Holding Company's equity shares were listed on BSE Limited (BSE) and National Stock Exchange of India Limited (NSE) on January 21, 2026.
5. During the quarter and nine months period ended December 31, 2025, the Board of Directors of the Holding Company have approved the conversion of 12,430,901 (all outstanding) Compulsorily Convertible Preference Shares into 159,300,958 Equity Shares of the Holding Company on November 21, 2025.
6. During the year ended March 31, 2025, on October 9, 2024 the Holding Company issued bonus shares aggregating to 33,211,325 in accordance with Section 63 of the Companies Act, 2013 in the ratio of 1:35 (for every 1 equity share 35 bonus shares were issued) to all equity shareholders with equity shares having nominal value of Rs. 5 each. The conversion ratio for convertible preference shares was changed for the effect of bonus issue. The earnings/(loss) per share for the quarter and nine months period ended December 31, 2024 have been adjusted and presented accordingly, as per the requirements under Ind AS 33.
7. The Board of Directors of Argoid Analytics Private Limited, a subsidiary, at its meeting held on November 17, 2025 has approved the liquidation of this subsidiary.
8. On November 21, 2025, the Government of India notified the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Labour Codes"). The Labour Codes consolidate various existing labour laws and introduce changes, including a harmonised definition of wages, which impacts the computation of employee benefit obligations such as gratuity and compensated absences. Based on the information currently available and the guidance issued by the Institute of Chartered Accountants of India, the Group has evaluated the impact of these changes and recognised an incremental cost of Rs. 64.04 million as past service cost under employee benefits expense for the quarter and nine months ended December 31, 2025. The Group continues to monitor developments relating to the Labour Codes and will assess the impact, if any, on the measurement of employee benefit liabilities in future periods.
9. The Holding Company has significant unabsorbed depreciation and carried forward losses and has also incurred tax losses for the nine-month period ended December 31, 2025. In view of the lack of reasonable certainty that sufficient taxable profits will be available with the Holding Company in the foreseeable future against which such deferred tax assets can be realised, no deferred tax assets have been recognised by the Holding Company in its unaudited standalone financial results as at December 31, 2025, in accordance with Ind AS 12.
10. The Group is engaged in the business of providing media technologies and related services which represents single reportable segment and hence no separate disclosures are required for segments.

For and on Behalf of the Board of Directors of
Amagi Media Labs Limited (formerly Amagi Media Labs Private Limited)

Sd/-

Baskar Subramanian
Managing Director and Chief Executive Officer
DIN: 02014529

Place: Bengaluru
Date: February 11, 2026