

Limited Review Report

Review report to Board of Directors of
Legend Infoways (India) Limited

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2025 OF LEGEND INFOWAYS (INDIA) LIMITED

We have reviewed the accompanying statement of unaudited Standalone Financial Results of Legend Infoways (India) Limited for the quarter ended on 31.12.2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (India Accounting Standards) Rules, 2015 and the circular is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of any material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion

Based on our review conducted as above, subject to the matter given in Emphasis of matter nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results which have not been prepared in accordance with applicable accounting standards i.e. IND AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 05th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement

For VRSK & ASSOCIATES (Firm Registration No.:-011199N)
Chartered Accountants



CA VINET GURU (Membership No.:-089823)

Partner

Place: New Delhi

Date: January 29, 2026

UDIN:- 26089823XKOJDB9357

Head Office

42, Ward No.18, Basti Pura,
Arya Nagar, Rohtak-124001,
Haryana,
Ph. +91.9310203089
casmittal@gmail.com

Faridabad Office

173, Sector 21A
Faridabad, 121001,
Haryana
Ph. +919350695696
vrsk.office@gmail.com

South Delhi Office

H1555, LGF,
Chittaranjan Park,
New Delhi-110019
Ph. +919811022855
vineet@vrskca.com

Dwarka Office

F-6 Malik Building-1 Plot No 2
Pocket 6 Sector 12 K M Chowk
Dwarka New Delhi-110075,
Ph. +919811042128
ankushfca@gmail.com

Pitampura Office

209A Sagar Plaza 1,
Community Centre, Road No
44, Pitampura Delhi -110034
Ph. +918950079556
sahilbbansal@gmail.com

Rohini Office

H-19/53, Sector-7,
Rohini, Delhi-110085
Ph.+91.9310203089
rrjc_delhi@yahoo.co.in