Date: 07 October,2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, 400001
Scrip Code: 544735
ISIN No.: INE1TFS01019

Subject: Investor Presentation

Dear Sir/Madam,

Please find enclosed herewith the Investor Presentation of the Company for the information of investors and stakeholders.

The same is also being made available on the website of the Company.

This is for your information and record.

Thanking you,

For Novus Loyalty Limited
(Formerly known as Novus Loyalty Private Limited)

Aditi Pardal
Digitally signed by Aditi Pardal
Date: 2026.10.08 12:10:45 +05'30'

Name: Aditi Pardal
Designation: Company Secretary & Compliance Officer
Mem. No.: 33216

NOVUS LOYALTY LIMITED

INVESTOR PRESENTATION

October 2026



Safe Harbour

This document has been prepared for information purposes only and is not an offer or invitation or recommendation to buy or sell any securities of Novus Loyalty Limited (Company) nor shall part, or all, of this document form the basis of, or be relied on in connection with, any contract or investment decision in relation to any securities of the Company. This document is strictly confidential and may not be copied, published, distributed or transmitted to any person, in whole or in part, by any medium or in any form for any purpose. The information in this document is being provided by the Company and is subject to change without notice. The Company relies on information obtained from sources believed to be reliable but does not guarantee its accuracy or completeness. This document contains statements about future events and expectations that are forward-looking statements. These statements typically contain words such as “expects” and “anticipates” and words of similar import. Any statement in this document that is not a statement of historical fact is a forward looking statement that involves known and unknown risks, uncertainties and other factors which may cause our actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by such forward looking statements. None of the future projections, expectations, estimates or prospects in this document should be taken as forecasts or promises nor should they be taken as implying any indication, assurance or guarantee that the assumptions on which such future projections, expectations, estimates or prospects have been prepared are correct or exhaustive or, in the case of the assumptions, fully stated in the document. The Company assumes no obligations to update the forward-looking statements contained herein to reflect actual results, changes in assumptions or changes in factors affecting these statements. You acknowledge that you will be solely responsible for your own assessment of the market and the market position of the Company and that you will conduct your own analysis and be solely responsible for forming your own view of the potential future performancof the business of the Company.

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COMPANY OVERVIEW



STRATEGIC & CORPORATE OVERVIEW

COMPANY OVERVIEW

Building Intelligent Loyalty Infrastructure for Enterprise Engagement

Novus Loyalty is an enterprise loyalty and engagement technology company enabling Banks, Fintechs, Retailers, Healthcare companies and large enterprises to acquire, engage, retain and reward customers through integrated loyalty, rewards and customer engagement solutions.

The Company's platform connects with enterprise systems, processes customer, transactional and behavioral data, and enables enterprises to deliver rewards, benefits, personalized engagement and loyalty experiences at scale.



LEADERSHIP

Meet The Experts Behind Novus Loyalty



Deepak Singh Tomar

CEO

Qualification: Bachelor of Technology (B.Tech) in Computer Engineering.

Deepak Singh Tomar brings over **20 years of experience** in the **IT and technology services industry,** with expertise **in software development, product engineering and loyalty solutions.** His entrepreneurial journey has been marked by the development of **innovative technology platforms** and **proprietary intellectual property** in the loyalty space, including the successful development and sale of a loyalty technology solution to a US-based company.

Oversees project execution, delivery standards, technology teams, process optimization, and operational management across domestic & global client geographies.



Sweta Singh

Whole-Time Director

Qualifications: Bachelor of Engineering (B.E.) in Electronics and **Instrumentation Engineering** from IET, and **has 20 years of technology industry experience.**

Oversees **multiple projects, teams, and clients across diverse domains and geographies,** contributing significantly by **i**mplementing best practices, streamlining processes, and fostering skill development.



Vibhore Rastogi

Executive Director & CFO

Qualifications: Holds a BCA (2003) and PGDBM in Marketing & International Business from NDIM (2006). Brings over **14 years of banking and finance experience** (including a prior background at **Yes Bank**)

Overseeing financial governance, compliance, budgeting, and statutory compliance

BUSINESS HEADS



Satyam Kumar
Product Head



Ranjan Sharma
VP Sales



Neeraj Solanki
Marketing Head

A strong team of 75–80 technology professionals, supported by 20–25 marketing professionals, driving innovation and market growth.

NOVUS AT A GLANCE

Enterprise Scale. Intelligent Engagement. Multiple Monetisation Engines.



100+

Enterprise Customers Served

Trusted by leading Banks, Fintechs, Retailers and enterprises across multiple industries.



5Cr+

Consumers on Platform

Serving a large and growing digital consumer ecosystem through enterprise loyalty and engagement programs.



100 Cr+

Transactions / Month

High-volume transaction processing capability supporting enterprise-scale loyalty programs.



AI-FIRST

Engagement Platform

AI-powered personalisation, predictive intelligence and automated customer engagement embedded within the platform.



PAN-INDIA

Operational Presence

Strong domestic operating and enterprise network with an expanding international footprint.



MULTI-INDUSTRY

Enterprise Applications

BFSI | Fintech | Retail | Hospitality | Healthcare | Enterprise

An enterprise-grade loyalty platform combining technology infrastructure, rewards commerce, merchant engagement and AI-driven personalisation to help enterprises build scalable customer retention ecosystems.

OUR JOURNEY

2011 | COMPANY INCORPORATED

Established in 2011 as **Clavax** Technologies Private Limited, laying the foundation for the technology business.

2013 | ENTRY INTO LOYALTY

Developed a **franchise-based loyalty platform** for marketing agencies, establishing an early foundation in loyalty and rewards technology.

2015 | ENTERPRISE ECOSYSYTEM EXPANSION

Expanded its capabilities through partnerships with enterprise loyalty platforms, enabling integrations across banking and retail ecosystems.

2017 | PROPRIETORY PLATFORM DEVELOPMENT

Initiated the development of its **own enterprise-grade loyalty** and engagement platform, with a focus on addressing emerging requirements within the BFSI ecosystem.

2020 | ENTRY INTO BFSI

Major breakthrough achieved with **NPCI** Onboarded as First Customer for RuPay Initiative marking the Company's entry into the BFSI segment.

2021 | PLATFORM & MARKET EXPANSION

Scaling Enterprise Loyalty Across Industries.The platform expanded across the broader Indian banking ecosystem, onboarding five leading banking institutions.

2022-24 | STRENGTHENED CAPABILITIES

Expanded enterprise relationships across loyalty technology, rewards, vouchers and customer engagement and built a broader consumer ecosystem evolving from a technology-led loyalty provider into an integrated loyalty and rewards platform.

2025 | ₹100 Cr+ REVENUE MILESTONE

Achieved a significant scale milestone, reflecting the Company's expanding enterprise customer base and growing scale of operations.

2026 | PUBLIC MARKETS & SCALE-UP

Progressed to the public markets through its IPO, raising approximately **₹60 Cr** to support product & technology development, sales and business expansion.

Secured a 3-year loyalty programme engagement with **Central Bank of India** valued at approximately **₹88 Cr** over the contract tenure, subject to programme scale and utilisation.

BUSINESS MODEL



FOUR REVENUE VERTICALS

ONE TECHNOLOGY PLATFORM. FOUR MONETISATION ENGINES.

Novus operates across four interconnected revenue verticals: Technology, Redemptions, Merchant Promotions and Digital Vouchers.

01

TECHNOLOGY PLATFORM (7%)

Core Enterprise Engine

Enterprise loyalty infrastructure integrating with banking and enterprise systems to manage accrual, rewards, engagement and program operations.

02

REDEMPTION MARKETPLACE (39%)

Rewards Commerce Engine

Enables consumers to redeem accumulated points across travel, hotels, merchandise, gift cards and other rewards

03

MERCHANT PROMOTIONS (6%)

Customer Acquisition & Engagement Engine

Uses transaction and behavioural data to enable targeted merchant campaigns, personalised offers and performance-led promotions

04

DIGITAL VOUCHERS (48%)

Enterprise Incentive Distribution

Provides digital vouchers for employee rewards, channel incentives, customer acquisition and enterprise loyalty programs.

THE FLYWHEEL



Enterprise Technology Deployment →



Customer & Transaction Data →



Personalised Engagement →



Rewards & Merchant Transactions →



Redemption + Merchant + Voucher Monetisation.

% represents- Contribution in revenue FY26 basis

VERTICAL 1 — TECHNOLOGY

THE TECHNOLOGY ENGINE POWERING ENTERPRISE LOYALTY

Novus connects with enterprise systems to capture transactions, apply loyalty rules and automatically credit rewards to customers.

HOW IT WORKS?

01 CONNECT
CBS | Card Systems | Payment Processors | ERP

02 CAPTURE
Transaction & Customer Data

03 CALCULATE
Accrual & Rule Engine determines Points | Cashback | Tier Benefits

04 CREDIT
Rewards credited to the Loyalty Wallet & Ledger

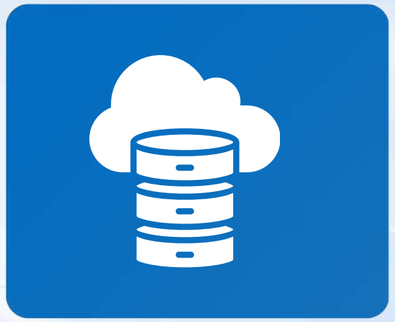
05 ENGAGE
Personalisation | Campaigns | Offers | Gamification

DEPLOYMENT MODELS



SAAS/ Lite Version

- Suitable for small enterprises
- Faster implementation
- Lower operational complexity
- Cost friendly
- Faster Deployment



On-Premise

- Suitable for banks and large enterprises
- Dedicated enterprise infrastructure
- Customised integrations
- Greater data control
- Supports specific data residency and security requirements.

VERTICAL 2 — REDEMPTION MARKETPLACE & REWARDS COMMERCE

CONVERTING ACCUMULATED REWARDS INTO REAL-WORLD VALUE

Novus enables customers to redeem loyalty points across travel, vouchers, merchandise and other reward categories through its redemption marketplace.

REDEMPTION PROCESS

01 Points Accumulated

02 Loyalty Wallet

03 Reward Selected

04 Novus Redemption Platform

05 Reward Fulfilment

DUAL MONETISATION MODEL

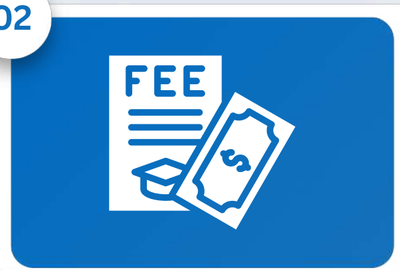
01



WHOLESALE DISCOUNT / INVENTORY MARGIN

Novus sources reward and travel inventory through partner networks and earns a margin on redemption fulfilment.
Typical blended margin: ~10–15% across relevant categories

02



REDEMPTION / CONVENIENCE FEE

A fixed fee charged from customers on eligible redemption transactions.
Example: ₹X per flight booking | ₹X per voucher redemption

DUAL MONETISATION | Wholesale / Inventory Margin + Redemption / Convenience Fee = Redemption Revenue

VERTICAL 3 - MERCHANT MONETISATION & CAMPAIGN ENGINE

CONVERTING TRANSACTION INTELLIGENCE INTO MERCHANT VALUE

Novus enables merchants to create targeted promotional campaigns using customer transaction and behavioural data. The RFM - Recency, Frequency and Monetary analysis is designed for targeted campaigns and improves merchant sales and customer engagement.

THE MERCHANT INTELLIGENCE LOOP

01 TRANSACTION DATA

Customer purchases

02 BEHAVIOUR ANALYSIS

Recency | Frequency | Spend | Category | Merchant

03 CUSTOMER SEGMENTATION

Champions | Potential Loyalists | New Customers | Need Attention | Hibernating

04 CAMPAIGN INTELLIGENCE

Which customer?
Which merchant?
Which offer?
Which time?

05 PERSONALISED CAMPAIGN

Offers | Cashback | Rewards | Promotions

06 TRANSACTION

Customer purchases through merchant

07 MONETISATION

Merchant / Affiliate Commission

VERTICAL 4: DIGITAL VOUCHERS & CORPORATE INCENTIVES

DIGITAL REWARD DISTRIBUTION AT ENTERPRISE SCALE

Novus operates as an enterprise B2B aggregator and distributor, connecting its customers with a broad ecosystem of consumer brands through digital voucher infrastructure.

KEY USE CASES

Employee Rewards
Recognition | Performance | Milestones

Channel Incentives
Dealer | Distributor | Partner Rewards

Customer Acquisition
Promotional Rewards | Loyalty Campaigns

Enterprise Programs
Banks | Insurance | FMCG | Other Enterprises

HOW THE DIGITAL VOUCHER MODEL WORKS?

ENTERPRISE DEMAND
Customer specifies:
Brand | Denomination | Quantity

UPFRONT COLLECTION
Novus receives 100% payment before voucher issuance.

API-BASED SOURCING
Novus connects through APIs with voucher processors / brand systems.

DIGITAL ISSUANCE
Voucher codes are generated and processed automatically.

MULTI-CHANNEL DELIVERY
Rewards delivered through:
SMS | Email | WhatsApp | Secure Bulk File

A 5–7% blended gross margin for the applicable digital voucher business.

A.I TECHNOLOGY & PRODUCT INNOVATION



DEEP-TECH INNOVATION: NoCXy AI

NoCXy AI is Novus Loyalty's proprietary AI-powered intelligence layer designed to analyse customer behaviour, generate contextual recommendations and automate personalised loyalty interactions.

To be built around a **12-agent architecture**, NoCXy AI has now moved from **development toward customer-facing deployment, with three AI agents launched at Global Fintech Fest 2026.**

12 SPECIALISED AI AGENTS

Moving From AI-Assisted Engagement Towards Autonomous Loyalty Operations

NoCXy AI is being designed around 12 specialised agents, organised across three functional pillars.



PILLAR 01 — MEMBER EXPERIENCE

Personalisation

Generates relevant offers and experiences for individual customers.

Redemption Concierge

Assists customers in discovering and completing reward redemptions.

Customer Retention

Identifies declining engagement and enables targeted retention actions.

Conversational Assistant

Provides intelligent, contextual assistance across the customer journey.



PILLAR 02 — MERCHANT & PARTNER

Campaign Intelligence

Identifies campaign opportunities and recommends relevant merchant actions.

Partner Onboarding

Supports faster partner acquisition and onboarding workflows.

Fraud Intelligence

Identifies potentially suspicious behaviour and supports fraud-prevention workflows.

Merchant Intelligence

Provides insights into merchant performance, customer behaviour and campaign effectiveness.



PILLAR 03 — PLATFORM & SYSTEM INTELLIGENCE

Data & Compliance

Supports secure and compliant management of enterprise data.

Loyalty Intelligence

Analyses loyalty-program behaviour and economics.

Rule Builder Agent

Assists in translating business requirements into loyalty rules.

Multi-Program Orchestrator

Coordinates multiple loyalty programs and workflows.



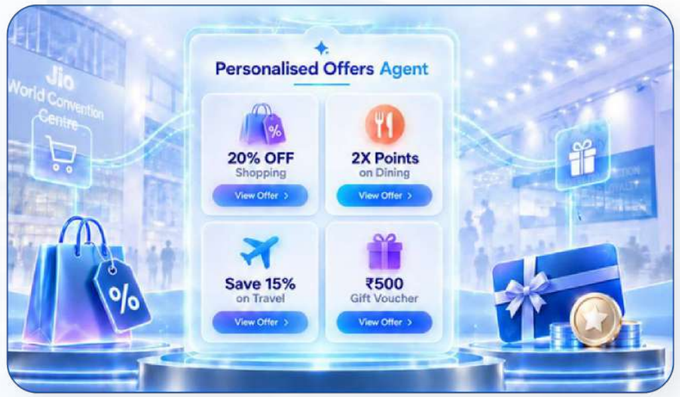
NOCXY AI- 3 AI ENGINE LAUNCHED

Personalised Offers | Personalised Redemption | Conversational Engagement

PERSONALIZED OFFERS AGENT

Turns customer behaviour into relevant offers

Analyses individual customer behaviour to surface and recommend offers tailored to customer preferences and activity.



PERSONALIZED REDEMPTION AGENT

Makes reward discovery more intelligent

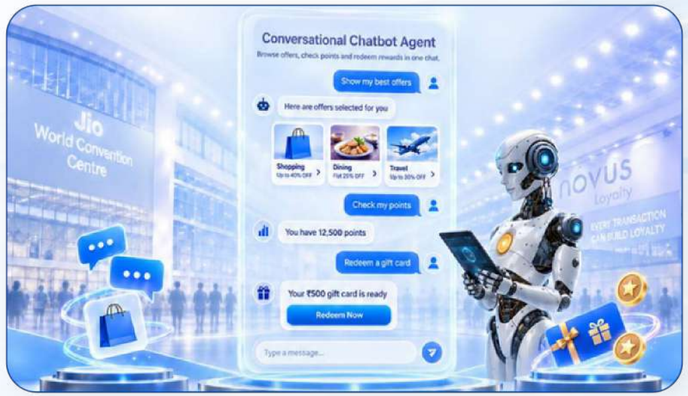
Recommends relevant redemption options based on customer preferences and past activity, helping customers identify suitable ways to use accumulated points.



CONVERSATIONAL CHATBOT AGENT

Brings the loyalty journey into one conversation

Enables customers to browse offers, check points and redeem rewards through a single conversational interface.



INDUSTRY OVERVIEW & MARKET OPPORTUNITY

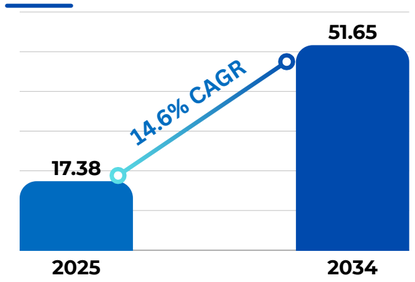


INDUSTRY OPPORTUNITY

Three Adjacent Markets Supporting Novus's Multi-Vertical Model

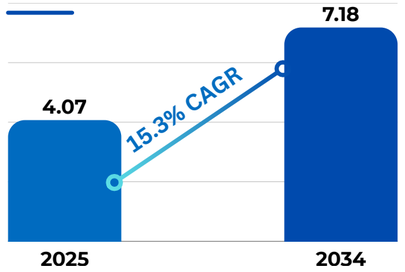
in USD Billion

Global Loyalty Management



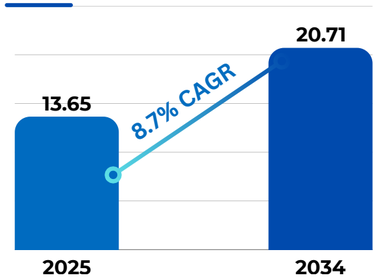
Source- Fortune Business Insights

India Loyalty Market



Source- ResearchAndMarkets / PayNXT360

India Gift Card & Incentive Market



Source- Mordor Intelligence

Five Structural Drivers Expanding the Addressable Opportunity for Novus

AI-led personalisation

Move loyalty from programme management toward intelligent engagement through NoCXy AI

Enterprise reward digitisation

Capture growing demand for integrated loyalty, incentives and digital rewards

Digital payment growth

More digital interactions create additional customer-engagement touchpoints

Everyday-use redemption

Expand points utility across travel, mobility, retail and everyday spending

Platform consolidation

Cross-sell multiple Novus capabilities across existing enterprise relationships

Novus's four revenue verticals participate across overlapping but distinct opportunity pools spanning loyalty technology, rewards, digital value distribution and merchant engagement.

CLIENTELE & ENTERPRISE CASE STUDIES



CLIENTELE

CLIENT TRUST

Enterprise Deployments Across Banking, Fintech & Emerging Sectors

Novus serves enterprise customers across BFSI, fintech, retail, hospitality, healthcare and other enterprise ecosystems, with deployments spanning India and international markets.

BFSI

NPCI

सेन्ट्रल बैंक ऑफ इंडिया
Central Bank of India

IDBI BANK

बैंक ऑफ महाराष्ट्र
Bank of Maharashtra

equitas
Small Finance Bank

COSMOS BANK

Hero FINCORP

INTERNATIONAL BANKING & FINTECH

አቢሲንያ ባንክ
Bank of Abyssinia

sparkle

ENTERPRISE & DIGITAL ECOSYSTEMS

PRYPCO

CERTIFICATIONS & SECURITY STANDARDS

PCI DSS COMPLIANT

CMMI 3

ISO 27001

OWASP

AICPA SOC

ESC Member

CASE STUDY 1: NPCI - RuPay

NPCI — POWERING LOYALTY ACROSS THE RUPAY ECOSYSTEM

CLIENT

National Payments Corporation of India (NPCI)

PROBLEM

Rapid digital payment adoption created a need for scalable, real-time customer engagement across multiple banking and payment touchpoints.

SOLUTION

A centralized loyalty and rewards ecosystem enabling:

- Real-time reward processing
- AI-driven customer segmentation
- Cashback, vouchers & milestone rewards
- Gamified & omnichannel engagement

IMPACT

- 30%+ increase in digital transaction engagement
- 25%+ improvement in repeat transaction behaviour
- Scalable campaigns across millions of users
- 40% reduction in campaign deployment timelines

TECHNOLOGY CAPABILITIES

Multi-Bank Interoperability
Bridges multiple banking environments with the payment ecosystem.

Real-Time Accrual
Processes transaction information and updates eligible rewards.

Enterprise Security & Control
On-Premise deployment designed for enterprise banking requirements.

End-to-End Loyalty Infrastructure
From accrual and wallet management to redemption and engagement.



WHY THIS CASE STUDY MATTERS

Demonstrates Novus's ability to operate loyalty infrastructure within a large-scale, multi-bank payments ecosystem.

Novus has been associated with NPCI since 2020, managing reward platforms through an On-Premise deployment.

CASE STUDY 2: NOVO NORDISK - HEALTHCARE

NOVO NORDISK — EXTENDING LOYALTY TECHNOLOGY BEYOND BFSI

CLIENT

Novo Nordisk

Global healthcare company.

BUSINESS CONTEXT

Novus is expanding the applicability of its loyalty and engagement technology beyond its core BFSI market into healthcare and other enterprise sectors.

NOVUS ENGAGEMENT

Novus launched a loyalty / engagement program for the client across three countries, with the potential to expand the program further.

SOLUTION AND IMPACT

1. VERTICAL DIVERSIFICATION

Demonstrates applicability of Novus's platform beyond banking.

2. INTERNATIONAL REPLICABILITY

Deployment across multiple countries demonstrates the ability to support geographically distributed programs.

3. PLATFORM VERSATILITY

The underlying loyalty architecture can be adapted to different enterprise engagement requirements.

4. EXPANSION OPPORTUNITY

Successful enterprise deployments can provide a foundation for wider geographic or program expansion.



CASE STUDY 3 - EXPANDING REDEMPTION INTO EVERYDAY MOBILITY

CLIENT

Central Bank of India

सेन्ट्रल बैंक ऑफ़ इंडिया
Central Bank of India

BUSINESS CONTEXT

Expand the utility and frequency of loyalty-point redemption through high-frequency everyday categories.

NOVUS ENGAGEMENT

Expanded the Cent Rewardz redemption ecosystem with:
IRCTC & Sarthi

IRCTC

Railway ticket bookings

Sarthi App

Delhi Metro ticket bookings

CUSTOMER USE CASE

Redeem accumulated Cent Rewardz points for railway and metro ticket booking

STRATEGIC SIGNIFICANCE

HIGHER REDEMPTION UTILITY

Expands the use of accumulated loyalty points beyond conventional rewards into **frequent, everyday travel needs.**

INCREASED REDEMPTION OCCASIONS

Rail and metro travel create **recurring use cases,** providing more opportunities for customers to engage with the loyalty programme.

BROADER REWARDS ECOSYSTEM

Extends Cent Rewardz into **travel and urban mobility,** increasing the breadth of redemption categories available to customers.

GREATER CUSTOMER RELEVANCE

Connecting loyalty rewards with essential mobility use cases can make accumulated points **more practical and relevant in everyday life.**





STRATEGIC EXPANSION, PROPOSED ACQUISITION & GROWTH OUTLOOK

DUBAI SUBSIDIARY

BUILDING THE BASE FOR INTERNATIONAL EXPANSION

Novus has approved the incorporation of a wholly owned subsidiary in Dubai, United Arab Emirates, to support the Company's international business growth and expansion.

WHY DUBAI?

GCC MARKET ACCESS

Provides a strategic base for engaging enterprise customers across the Gulf region.

REGIONAL PROXIMITY

Positions Novus closer to existing and prospective customers across GCC and MENA markets.

INTERNATIONAL BUSINESS DEVELOPMENT

Supports local market development, enterprise relationships and potential partnerships.

SCALABLE INTERNATIONAL INFRASTRUCTURE

Creates a foundation from which Novus can expand its technology and loyalty solutions across regional markets.



PROPOSED ACQUISITION | AUTOPE

ACQUISITION OVERVIEW

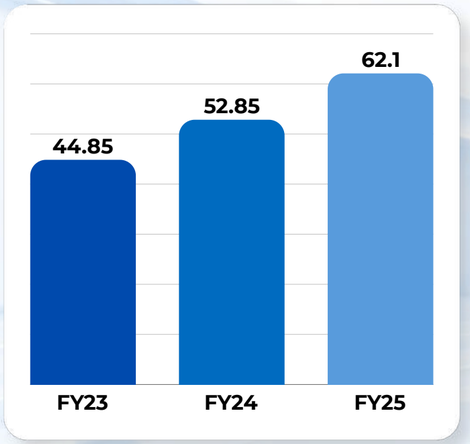
Novus has entered into a term sheet for the proposed acquisition of up to **80.87% stake** in AutoPe Payment Solutions Limited, a fintech/payment solutions company operating primarily in India.

The proposed transaction is based on an equity valuation of **₹130 Cr for 100% of AutoPe, implying approximately ₹105.13 Cr consideration for the proposed 80.87% stake,** subject to due diligence, definitive agreements and applicable approvals

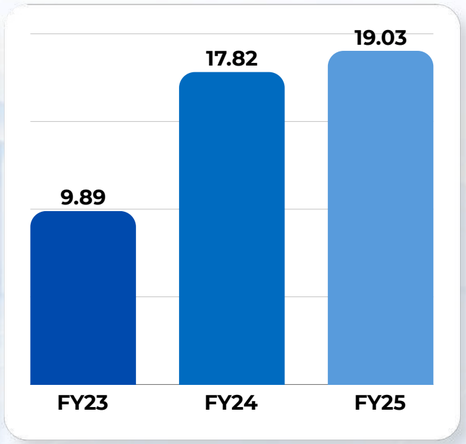
FINANCIAL PROFILE OF AUTOPE

₹in Cr

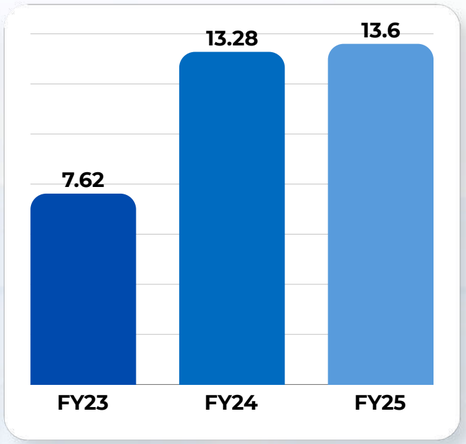
Revenue from Operations



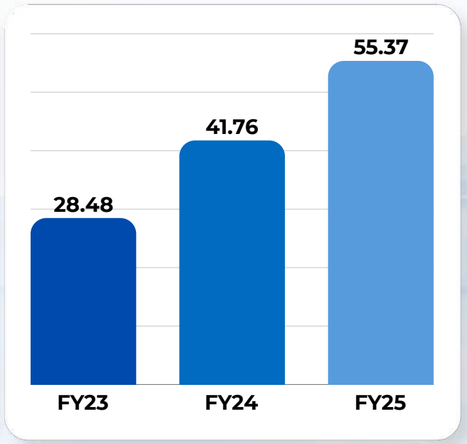
Profit Before Tax



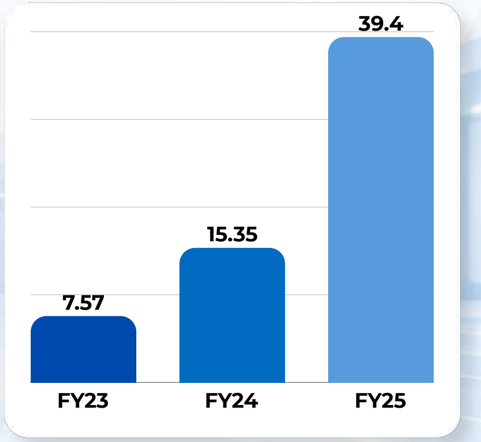
PAT



Net Worth



Cash & Bank Balances



The business has also maintained a **debt-free balance sheet**, providing a financially strong foundation for the proposed expansion.

WHY AUTOPE?



ESTABLISHED & PROFITABLE BUSINESS

AutoPe brings an established fintech business with a demonstrated financial track record, generating **₹62.10 Cr revenue** and **₹13.60 Cr PAT in FY25,** with continued growth in revenue, profitability, net worth and cash balances over FY23–FY25.



CROSS-SELLING ACROSS PAYMENT ECOSYSTEMS

Creates potential to layer **Novus's loyalty, rewards, digital vouchers, merchant promotions, gamification and personalised engagement** capabilities onto payment-led customer journeys, supporting higher monetisation across enterprise relationships.



EXPANDING THE TRANSACTION LIFECYCLE

Provides potential to **extend payment capabilities** beyond **existing use cases into high-volume digital commerce and reservation-led** environments such as **travel, entertainment, ticketing and mobility**, subject to technical feasibility, commercial arrangements and regulatory requirements.



COMPLEMENTARY STRATEGIC FIT

Adds a payments infrastructure layer to Novus's broader strategy **across BFSI, AI & product innovation, rewards commerce, SaaS and global expansion.**



LEADERSHIP & OPERATIONAL CONTINUITY

Expected **leadership continuity** can **support operational and technical integration.**

GROWTH OUTLOOK

FIVE STRUCTURAL DRIVERS OF FUTURE GROWTH

DEEPER BFSI PENETRATION

Move deeper into the financial-services ecosystem

Expand from core loyalty infrastructure into rewards, redemption, merchant engagement and personalised campaigns across banks, fintechs and financial institutions.

INTERNATIONAL EXPANSION

Build presence across international markets through:

Existing Clients + Partnerships + Direct Market Entry

International expansion is a stated strategic focus, with opportunities across GCC, Africa, US, Australia and other markets.

AI-LED MONETISATION

Turn transaction intelligence into a new revenue layer

Transaction Data → Intelligence → Personalisation → Merchant Campaigns

NoCXy AI is being developed to analyse customer behaviour and automate personalised engagement, while merchant campaigns can generate affiliate-led monetisation.

EXPAND REWARDS COMMERCE

Increase the value captured from every loyalty ecosystem

Expand the redemption and rewards ecosystem across:

Travel → Hotels → Railway → Vouchers → Merchandise Alongside Merchant Promotions + Digital Vouchers.

The strategic idea is more use cases → more customer engagement → more monetisation opportunities.

PAYMENTS + LOYALTY CONVERGENCE

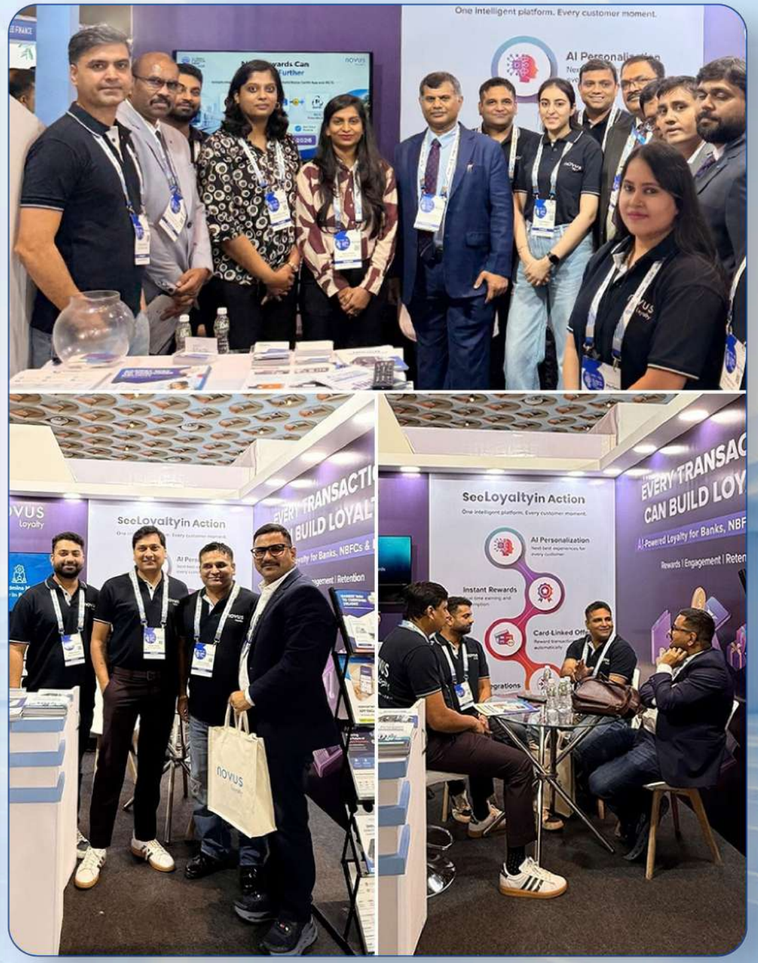
Expand beyond loyalty into the transaction ecosystem

The proposed AutoPe transaction introduces a complementary fintech/payment-solutions layer, with the stated objective of supporting strategic growth, business expansion and operational synergies.

GLOBAL FINTECH FEST PARTICIPATION







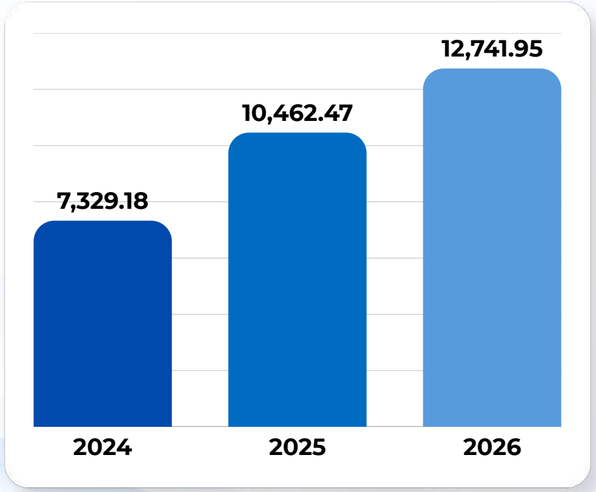
FINANCIAL OVERVIEW



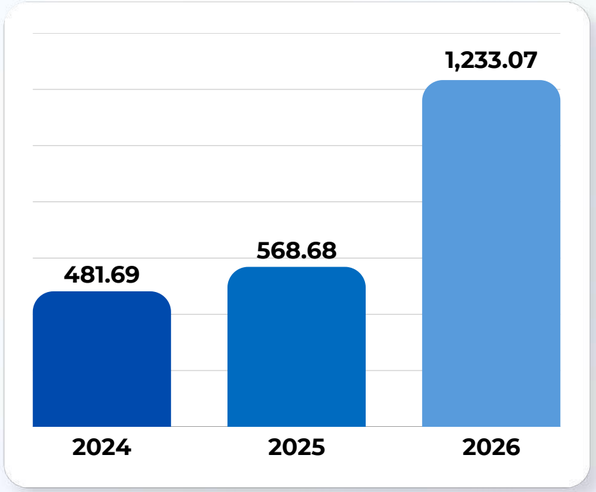
KEY PERFORMANCE INDICATORS

All ₹ In Lakhs

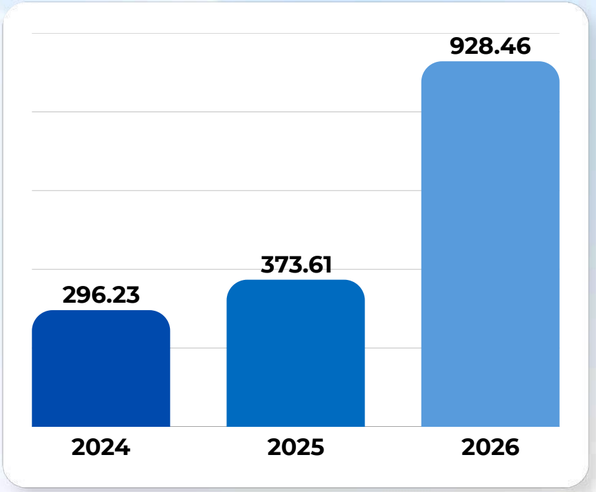
Revenue From Operations



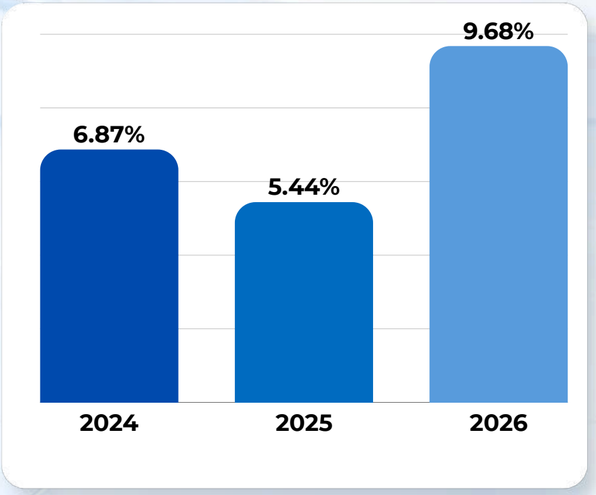
EBITDA



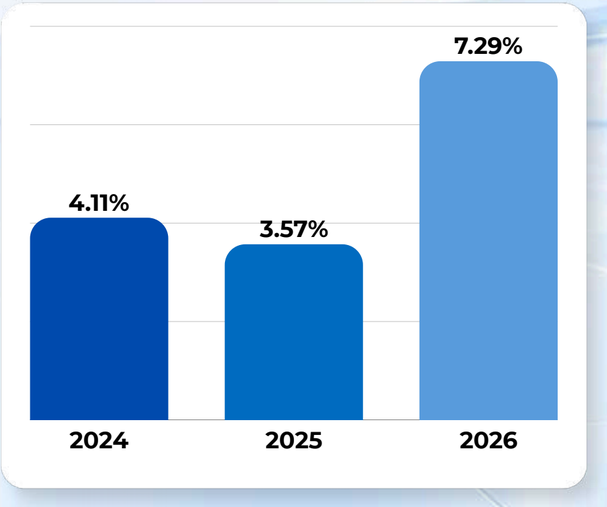
PAT



EBITDA Margin (%)



PAT Margin (%)



Note: FY25 & FY26 are audited numbers as per Ind AS; FY24 is on a restated basis as per applicable Accounting Standards (AS).

STATEMENT OF PROFIT & LOSS

All ₹ in Lakhs

Particulars	FY26	FY25
Revenue from operations	12,741.95	10,462.47
Other Income	30.77	0.12
Total Income	**12,772.72**	**10,462.59**
Direct Expense	9351.99	7758.84
Changes in Inventories	(256.10)	(42.72)
Employee Benefit Expense	430.4	417.11
Other Expenses	1982.57	1760.55
Total Expenses	**11,475.98**	**9,831.03**
EBITDA	**1,233.07**	**568.68**
EBITDA Margin	**9.68%**	**5.44%**
Finance Cost	5.33	22.69
Depreciation & Amortization Expense	27.57	40.07
PBT	**1,230.94**	**506.03**
Tax	302.48	132.42
PAT	**928.46**	**373.61**
PAT Margin	**7.29%**	**3.57%**

Note : FY 26 & FY25 represent the audited numbers in accordance with IND-AS.

BALANCE SHEET AS AT MARCH 31, 2026

All ₹ in Lakhs

Particulars	31 Mar 2026	31 Mar 2025
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share	1,555.02	1.02
(b) Other Equity	4,596.72	1,250.05
Total Equity	**6,151.74**	**1,251.07**
Non-Current Liabilities		
(a) Financial Liabilities	0.00	0.00
(b) Deferred Tax	40.53	39.39
(c) Provisions	36.74	21.08
Total Non-Current Liabilities	**77.28**	**60.48**
Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables	17.69	8.25
(ii) Other financial liabilities	0.00	0.00
(b) Other Current Liabilities	684.35	53.48
(c) Current Tax Liabilities	0.00	0.00
(d) Provisions	305.68	133.23
Total Current Liabilities	**1,007.72**	**194.95**
TOTAL EQUITY AND LIABILITIES	**7,236.74**	**1,506.50**

Particulars	31 Mar 2026	31 Mar 2025
ASSETS		
Non-Current Assets		
(a) Property, Plant & Equipment	49.94	75.84
(b) Intangible Assets	0.00	0.00
(c) Tax Assets	225.13	61.92
Total Non-Current Assets	**275.07**	**137.76**
Current Assets		
(a) Inventories	349.01	92.91
(b) Financial Assets		
(i) Trade Receivables	187.27	113.90
(ii) Investment	0.10	0.00
(iii) Cash & Cash Equivalents	1,037.18	192.39
(iv) Bank Balances	5,125.21	1.87
(v) Loans		436.30
(vi) Other Financial Assets	15	4.5
(c) Other Current Assets	247.91	526.87
Total Current Assets	**6,961.67**	**1,368.74**
TOTAL ASSETS	**7,236.74**	**1,506.50**

Note: Audited balance sheet is in accordance with IND-AS..

THANK YOU

Mrs. Aditi Pardal
Company Secretary & Compliance Officer
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Request Meeting & Investor Kit