

Statement of unaudited standalone results for the quarter and half year ended September 30, 2026

1 STATEMENT OF PROFIT AND LOSS ACCOUNT

Amount in Rs Millions except data per share

Sl. No	Particulars	Quarter ended			Half Year Ended		Year Ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	Revenue from Operations	424.78	398.39	465.90	823.17	933.64	1,801.60
	Other income (Net)	14.90	124.84	71.75	139.74	321.31	416.10
	Total Income	439.68	523.23	537.65	962.91	1,254.95	2,217.70
2	Expenses						
	(a) Content fee and royalty	59.43	66.55	61.55	125.98	129.05	306.91
	(b) Contest expenses	-	-	2.40	-	8.96	22.57
	(c) Purchase of stock in trade	-	6.66	-	6.66	-	-
	(d) Changes in inventories of stock in trade	-	-	-	-	-	-
	(e) Cost of software licenses and others	31.42	26.98	28.60	58.40	53.19	104.79
	(f) Employee benefits expenses	164.64	172.67	172.84	337.31	358.30	729.26
	(g) Finance costs	32.32	11.87	9.64	44.19	18.38	42.67
	(h) Depreciation and amortisation expenses	17.57	16.40	15.86	33.97	31.85	63.40
	(i) Marketing expenses	91.56	68.82	41.07	160.38	134.80	212.22
	(j) Impairment losses on financial assets and contract assets (Refer Note 4)	12.12	-	12.93	12.12	12.93	493.76
	(k) Other expenses	90.31	67.01	68.11	157.32	146.65	272.26
	Total expenses	499.37	436.96	413.00	936.33	894.11	2,247.84
3	(Loss)/Profit before tax and exceptional items (1-2)	(59.69)	86.27	124.65	26.58	360.84	(30.14)
4	Exceptional items (Refer Note 5)	-	(96.09)	-	(96.09)	-	(4.61)
5	(Loss)/Profit before tax (3-4)	(59.69)	(9.82)	124.65	(69.51)	360.84	(34.75)
6	Tax expense:						
	(a) Current tax	12.93	15.91	19.93	28.84	27.02	77.28
	(b) Current Tax expense relating to prior years	-	-	-	-	-	2.20
	(c) Minimum Alternate Tax (MAT) credit entitlement	-	-	-	-	-	-
	(d) Deferred tax	(25.64)	46.62	(13.05)	20.98	(2.87)	(78.74)
	Total tax	(12.71)	62.53	6.88	49.82	24.15	0.74
7	(Loss)/Profit for the period/ year (5-6)	(46.98)	(72.35)	117.77	(119.33)	336.69	(35.49)
8	Other comprehensive income						
	A. (i) Items that will not be reclassified to profit or loss	(5.34)	(16.03)	(0.62)	(21.37)	3.86	4.01
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.35	4.03	0.18	5.38	(1.12)	(1.17)
	B. (i) Items that will be reclassified to profit or loss	3.02	9.76	35.14	12.78	8.17	6.31
	profit or loss	-	-	-	-	-	-
	Other comprehensive (loss)/income, net of tax	(0.97)	(2.24)	34.70	(3.21)	10.91	9.15
9	Total comprehensive (loss)/income for the period/ year (7+8)	(47.95)	(74.59)	152.47	(122.54)	347.60	(26.34)
10	Paid up equity share capital (Face value of Rs 10/- each)	1,063.55	1,063.21	1,063.21	1,063.55	1,063.21	1,063.21
11	Other equity						6,099.88
12	Earnings per share (of Rs. 10 each) (not annualised except for year ended March 31, 2026)						
	(a) Basic	(0.44)	(0.68)	1.11	(1.12)	3.17	(0.33)
	(b) Diluted	(0.44)	(0.68)	1.11	(1.12)	3.17	(0.33)

OnMobile Global Limited

Registered office: Tower 1, 94/1C & 94/2, Veerasandra Village, Electronic City Phase-1, Bengaluru- 560100

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2 STANDALONE BALANCE SHEET

Amount in Rs Millions

Particulars	As at September 30, 2026	As at March 31, 2026
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
Property, plant and equipment	25.71	36.89
Capital work-in-progress	9.40	-
Intangible assets	31.83	39.28
Right-of-use asset	98.90	79.52
Financial assets		
Investments	3,631.16	3,631.16
Loans	-	-
Other financial assets	356.11	345.24
Deferred tax assets (net)	561.00	576.53
Non-current tax assets (net)	582.78	562.18
Other non-current assets	503.90	518.93
	5,800.79	5,789.73
Current Assets		
Financial Assets		
Trade receivables	1,349.15	1,296.20
Cash and cash equivalents	224.07	179.98
Bank balances other than cash and cash equivalents	589.09	577.74
Loans	252.60	240.72
Other financial assets	439.84	429.39
Other current assets	80.72	126.58
	2,935.47	2,850.61
TOTAL ASSETS	8,736.26	8,640.34
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,063.55	1,063.21
Other equity	5,987.31	6,099.88
	7,050.86	7,163.09
Non-Current Liabilities		
Financial liabilities		
Borrowings	440.89	-
Lease liabilities	69.29	54.05
Provisions	97.54	93.53
	607.72	147.58
Current Liabilities		
Financial liabilities		
Borrowings	192.68	394.50
Lease liabilities	28.89	21.69
Trade payables		
-Total outstanding dues of micro and small enterprises	5.98	6.12
-Total outstanding dues of creditors other than micro and small enterprises	681.32	696.29
Other financial liabilities	50.75	69.51
Other current liabilities	80.31	56.77
Provisions	8.91	7.51
Income tax liabilities (net)	28.84	77.28
	1,077.68	1,329.67
TOTAL EQUITY AND LIABILITIES	8,736.26	8,640.34

Statement of unaudited standalone results for the quarter and half year ended September 30, 2026

3 STANDALONE STATEMENT OF CASH FLOWS

Amount in Rs. Millions

	Particulars	Half year ended	Half year ended	Year ended
		September 30, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Audited)
A	CASH FLOWS FROM OPERATING ACTIVITIES			
	(Loss)/Profit for the period/year	(119.33)	336.69	(35.49)
	Adjustments for :			
	Adjustments to reconcile profit for the period / year to net cash flows:			
	Income tax expenses recognised in the statement of profit and loss	49.82	24.15	0.74
	Depreciation and amortisation expense	33.97	31.85	63.40
	Impairment losses on financial assets and contract assets	12.12	12.93	493.76
	Unrealised foreign exchange (gain)/loss	152.31	(118.06)	(282.33)
	(Gain)/ Loss on disposal of Property, plant and equipment (net)	(1.58)	(1.52)	(2.70)
	Share based payments	9.39	15.27	29.00
	Dividend income	(88.91)	-	-
	Finance cost	44.19	18.38	42.67
	Interest income	(27.71)	(222.74)	(246.99)
	Operating profit before working capital changes	64.27	96.95	62.06
	Changes in operating assets and liabilities:			
	Change in trade receivables	(27.25)	(124.94)	(84.79)
	Change in other assets	(65.80)	(312.81)	(438.75)
	Change in Trade payables, provisions and other liabilities	(38.37)	153.16	339.42
		(131.42)	(284.59)	(184.12)
	Net Cash used in from operations	(67.15)	(187.64)	(122.06)
	Direct taxes paid (net of refunds)	(97.50)	354.03	331.31
	Net cash (used in)/ generated from operating activities	(164.65)	166.39	209.25
B	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of property, plant and equipment, capital work in progress and other intangible assets	(13.17)	(9.85)	(5.31)
	Loan given/(repaid) to/(from) subsidiary (net)	(6.31)	20.10	35.62
	Proceeds from sale of Property, plant and equipment	1.71	2.32	3.51
	Changes in other bank balances	(11.35)	(449.90)	(474.72)
	Interest received	28.14	213.67	248.52
	Dividend received	88.91	-	-
	Net cash generated from/(used in) investing activities	87.93	(223.66)	(192.38)
C	CASH FLOW FROM FINANCING ACTIVITIES			
	Finance cost	(18.94)	(17.41)	(40.04)
	Principal payment of lease liabilities	(11.56)	(11.27)	(23.72)
	Proceeds from issue of debentures (net of transaction costs)	630.16	-	-
	Interest paid on debentures	(21.83)	-	-
	(Repayment)/Proceeds from Short term borrowings	(394.50)	113.04	114.95
	Proceeds from exercise of ESOPs (including premium)	0.91	-	-
	Net cash generated from financing activities	184.24	84.36	51.19
	Net increase in cash and cash equivalents (A+B+C)	107.52	27.09	68.06
	Cash and cash equivalents at the beginning of the year	179.98	94.05	94.05
	Effect of exchange differences on translation of foreign currency cash and cash equivalents	(63.43)	8.51	17.87
	Cash and cash equivalents at the end of the period / year	224.07	129.65	179.98

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Statement of unaudited standalone results for the quarter and half year ended September 30, 2026

- 1 The unaudited standalone results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on October 28, 2026. The above results have been subjected to limited review by the statutory auditors of the Company. The review report of the statutory auditors is unmodified.
- 2 These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and relevant circulars issued thereunder.
- 3 The Company is primarily engaged in providing mobile entertainment services including the sale of gaming products, and its operations are considered to constitute a single reportable segment in accordance with Ind AS 108, Operating Segments.
- 4 Impairment losses on financial assets and contract assets for the year ended March 31, 2026 includes an amount of INR 468.40 million receivable from a specific party whose revenue contract has been terminated during the previous year.
- 5 Exceptional items include -
 - a) Head count restructuring and optimization cost of Rs. 96.09 million for the quarter ended June 30, 2026 and half year ended September 30, 2026.
 - b) Impact of the Labour Codes amounting to Rs. 4.61 million for the previous year ended March 31, 2026.

On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact under "Exceptional Items" in the statement of audited standalone results for the previous year ended March 31, 2026. The incremental impact of Rs. 4.61 million pertains to gratuity primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments, as needed.
- 6 The Company has received an email from a former consultant making certain allegations of potential anomalies in the operations of the Company, which may have legal and/or compliance implications. The Company has appointed an independent law firm to conduct a fact-finding investigation of these allegations and assess their factual basis. The investigation is currently underway, and no findings or conclusions have been reached as of the date of these financial results.

For and on behalf of Board of Directors of Onmobile Global Limited

François-Charles Sirois
Executive Chairman & CEO

Place: Madrid
Date: October 28, 2026