INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE QUARTERLY UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE M/s GTT DATA SOLUTIONS LIMITED (formerly known as Cinerad Communications Limited) (the Holding Company") FOR THE QUARTER ENDED ON JUNE 30, 2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

TO THE BOARD OF DIRECTORS OF
GTT DATA SOLUTIONS LIMITED (formerly known as Cinerad Communications Limited)

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **GTT DATA SOLUTIONS LIMITED (formerly known as Cinerad Communications Limited)** (the "Holding Company") and its Subsidiaries for the Quarter ended June 30, 2026 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Management and approved by the Board of Directors, has been prepared 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, as am ended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. 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. 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 circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

MEHTA AND MEHTA
FRN 016513C
CHARTERED ACCOUNTANT

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4. The Statement includes the results of the following entities

Sr	Name of Entity
A	**Holding Company**
1	GTT Data Solutions Limited (formerly known as Cinerad Communications Limited)
B	**Subsidiaries Companies/ Controlled companies**
1	Global Talent Track Private Limited
2	Itarium Technologies India Private Limited
3	Alpharithm Technologies Private Limited
4	CRG Solutions Private Limited

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 the subsidiary auditors referred to in paragraph 7 below, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. **EMPHASIS OF MATTER**

I. We draw attention to Note 7 to the standalone financial results regarding the proposed acquisition of 47.47% equity shareholding of M/s Antworks Solutions India Private Limited ("ASIPL") through a share swap arrangement. Since requisite approvals and closing conditions are pending as at the reporting date, the acquisition has not been accounted for as an investment nor has ASIPL been consolidated in the accompanying financial statements. However, the proposed allotment of shares has been considered for the purpose of computation of diluted earnings per share, wherever applicable.

II. We draw attention to Note 8 to the standalone financial results regarding the proposed acquisition of 48.95% equity shareholding of M/s Insurants AI Limited, UK through a share swap arrangement. Since requisite approvals and closing conditions are pending as at the reporting date, the acquisition has not been accounted for as an investment nor has ASIPL been consolidated in the accompanying financial statements. However, the proposed allotment of shares has been considered for the purpose of computation of diluted earnings per share, wherever applicable.

III. We draw attention to Note 9 to the standalone financial results regarding the proposed acquisition of 10% equity shareholding of M/s Stratis Kft, Hungary through a share swap arrangement. Since requisite approvals and closing conditions are pending as at the reporting date, the acquisition has not been accounted for as an investment nor has ASIPL been consolidated in the accompanying financial statements. However, the proposed allotment of

MEHTA AND MEHTA CHARTERED ACCOUNTANTS FRN 0765130 shares has been considered for the purpose of computation of diluted earnings per share, wherever applicable.

7. The reviewed unaudited consolidated financial results include the interim financial results of 4 subsidiaries which have been reviewed by their auditors, whose interim financial statements/ financial information/ financial results reflect total revenues Rs. 2,439.90 Lakhs and 2,530.43 Rs Lakhs, total net profit / (loss) after tax Rs (250.25) and Rs. (21.15) Lakhs and total comprehensive income / (loss) of Rs. (250.25) Lakhs and Rs. (21.34) Lakhs for the for the Three Months and Quarter ended as on June 30, 2026 and June 30, 2025, respectively as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Parent's Management, these interim financial results are not material.

Our conclusion on the Statement is not modified in respect of the above matter.

For Mehta and Mehta
Chartered Accountants
FRN 016513C

MEHTA AND MEHTA
FRN 016513C
CHARTERED ACCOUNTANT

Namrata

CA Namrata Mehta
Partner
Membership No 444456

Date: August 13, 2026
Place: Udaipur
UDIN: 26444456MQPCDV4304

GTT DATA SOLUTIONS LIMITED (Formerly known as Cinerad Communications Limited)

(CIN: L62099WB1986PLC218825)

Consolidated Statement of Profit and Loss for the period ended Q1 June 30, 2026

(All Amounts in INR Lakhs, unless otherwise specified)

Particulars	Quarter Ended			Year Ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Unaudited)	(refer note 11)	(Unaudited)	(Audited)
INCOME				
Revenue from Operations	3,304.36	2,897.22	2,543.53	13,332.26
Other Income	87.64	120.77	20.77	188.21
TOTAL INCOME	**3,392.00**	**3,017.99**	**2,564.30**	**13,520.48**
EXPENSES				
Purchase Of Stock In Trade	2,152.98	1,572.22	1,534.47	7,719.74
Changes in inventories of Stock-in -Trade	-	-	-	-
Employee benefits expense	909.59	1,152.99	892.03	4,460.90
Depreciation and amortization expenses	204.48	642.84	224.95	1,250.03
Finance Cost	82.84	75.01	46.72	218.98
Other expenses	347.25	505.04	251.87	1,427.27
TOTAL EXPENSES	**3,697.13**	**3,948.11**	**2,950.04**	**15,076.92**
Profit before exceptional items and tax	**(305.12)**	**(930.12)**	**(385.74)**	**(1,556.45)**
Exceptional Items	-	-	-	-
Profit before Tax	**(305.12)**	**(930.12)**	**(385.74)**	**(1,556.45)**
Tax Expense				
Current Tax	-	36.85	25.39	90.74
Adjustment to tax of previous period	-	(22.87)	-	-
Deferred Tax	-			-
Total Tax Expense	**-**	**13.98**	**25.39**	**90.74**
Profit for the year	**(305.12)**	**(944.10)**	**(411.13)**	**(1,647.18)**
Other Comprehensive Income (OCI)				
Items that will not to be reclassified to profit or loss		-		-
Remeasurements (losses)/gains on defined benefit plans	-	23.66	-	30.71
Income tax relating to above mentioned items		-		-
Items that will be reclassified to profit or loss		-		-
Fair value changes on financial assets through OCI		-		-
Exchange differences on translating foreign operations		(5.58)	-	-
Other Comprehensive (Loss) / Income for the year	**-**	**18.08**	**-**	**30.71**
Total Comprehensice Income / (Loss) for the year	**(305.12)**	**(926.02)**	**(411.13)**	**(1,616.47)**
Net Profit attributable to:				
Owners of the Company	(43.35)	(862.23)	(451.70)	(1,672.22)
Non Controlling Stake	(12.36)	(63.79)	16.24	55.75
Earnings per equity share				
(Nominal value of share is Rs 10 each)				
Basic (in)	(0.73)	(2.26)	(0.98)	(3.94)
Diluted (in)	(0.57)	(1.69)	(0.98)	(2.94)
Earnings per equity share (for discontinued operation):				
(1) Basic				
(2) Diluted				
Earning per equity share (for discontinued & continuing operation)				
(1) Basic	(0.73)	(2.26)	(0.98)	(3.94)
(2) Diluted	(0.57)	(1.69)	(0.98)	(2.94)

For GTT Data Solutions Limited

GTT Data Solutions Ltd. Pune

Pankaj Samani
Managing Director
DIN: 06799990

Place: Pune
Date: August 13, 2026

1. The above unaudited consolidated Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on August 13, 2026. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter ending June 30, 2026 terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the review report.
2. The company has not recognised any Deferred Tax Assets on Unused Tax Losses and Fair Value Changes of Investments following the concept of prudence and conservative approach the deferred tax assets are recognised to the extent of recognised deferred tax liability.
3. No Investors complaint remains pending at the quarter ending June 30, 2026.
4. The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to current period's classification.
5. Company has two segments viz Training and IT Business.
6. The Company had initially acquired 77.81% equity stake in CRG Solutions Private Limited and obtained control with effect from 1 April 2025. Till the quarter ended 30 June 2026, the Company has paid an advance of INR 900.00 Lakhs towards part acquisition cost of the remaining 22.19% equity stake as per the share purchase agreement. However, the transfer of shares and completion of legal formalities were pending as on the reporting date. Accordingly, CRG Solutions Private Limited continues to be a subsidiary with non-controlling interest as at June 30, 2026 and the advance paid has been disclosed as "Other Financial Assets / Advances" in the consolidated financial statements and as "Advance towards acquisition of non-controlling interest" in the consolidated financial statements.
7. The Company had entered into an arrangement for the 100% acquisition of equity shareholding of M/s Antworks Solutions India Private Limited ("ASIPL"). However, during the course of further discussion with the results of due diligence creating another round of re-negotiation, the proposed acquisition of 100% of equity shareholding of ASIPL was cut down to 47.47% converging to 77,54,247 equity shares at a new valuation of Rs. 49/- per share (including premium of Rs. 39/-). The proposed acquisition consideration shall now be discharged through issuance and allotment of up to 77,54,247 fully paid-up equity shares of the Company having face value of ₹10/- each at an issue price of ₹49/- per share (including premium of ₹39/- per share) to the shareholders of ASIPL by way of share swap, subject to receipt of requisite approvals and completion of closing conditions. Since the necessary approvals for the transaction are pending as on the reporting date and control over ASIPL has not been established, the proposed acquisition has neither been recorded as an investment nor has ASIPL been consolidated in the financial statements of the Company. However, the proposed allotment of shares has been considered for the purpose of calculation of diluted earnings per share (Diluted EPS/DPS), wherever applicable.
8. The Company has entered into an arrangement for acquisition of 4,895 equity shares representing 48.95% equity shareholding of M/s Insurants AI Limited UK ("Insurants"). The proposed acquisition consideration shall be discharged through issuance and allotment of up to 19,06,490 fully paid-up equity shares of the Company having face value of ₹10/- each at an issue price of ₹49/- per share (including premium

GTT Data Solutions Ltd. Pune

of ₹39/- per share) to the shareholders of Insurants by way of share swap, subject to receipt of requisite approvals and completion of closing conditions. Since the necessary approvals for the transaction are pending as on the reporting date and control over Insurants has not been established, the proposed acquisition has neither been recorded as an investment nor has Insurants been consolidated in the financial statements of the Company. However, the proposed allotment of shares has been considered for the purpose of calculation of diluted earnings per share (Diluted EPS/DPS), wherever applicable.

9. The Company has entered into an arrangement for acquisition of 10,380 equity shares representing 10% equity shareholding of M/s Stratis Kft Hungary ("Stratis"). The proposed acquisition consideration shall be discharged through issuance and allotment of up to 21,27,900 fully paid-up equity shares of the Company having face value of ₹10/- each at an issue price of ₹49/- per share (including premium of ₹39/- per share) to the shareholders of Stratis by way of share swap, subject to receipt of requisite approvals and completion of closing conditions. Since the necessary approvals for the transaction are pending as on the reporting date and control over Stratis has not been established, the proposed acquisition has neither been recorded as an investment nor has Stratis been consolidated in the financial statements of the Company. However, the proposed allotment of shares has been considered for the purpose of calculation of diluted earnings per share (Diluted EPS/DPS), wherever applicable.
10. The Company is currently engaged in the development of a product which, in the considered assessment of the Management, has the potential to achieve commercial viability. In order to provide structured oversight and governance over the product development process, the board has entrusted Managing Director with monitoring the progress and overall development of the product.
    The expenditure incurred by the Company in connection with the aforesaid product development activities have been capitalised as intangibles under development in progress during the quarter ended June 30, 2026, amounted to INR 135.99 lakhs.
11. The figures for the quarter ended March 31, 2026 are the derived balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited figures of the quarter ended June 30, 2025 which was subjected to limited review.
12. The above financial results are also available on the Company's website www.gttdata.ai and BSE Limited's website www.bseindia.com.

Psamani

GTT Data Solutions Ltd. Pune ★

Pankaj Samani
Managing Director
DIN: 06799990

August 13, 2026
Place : Pune