

Independent Auditor's Review Report on unaudited Standalone financial results for the quarter and year to date of iStreet Network Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Board of Directors
iStreet Network Limited
CIN L51900MH1986PLC040232
Unit No. A - 2, 2nd Floor, D J House,
Old Nagardas Road, Andheri East
Mumbai 400069, Maharashtra, India

1. We have reviewed the accompanying statement of unaudited standalone financial results of **iStreet Network Limited** ('the Company') for the quarter ended December 31, 2025 and the year to date result for the period 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the 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 Engagement (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 specified under section 143(10) of the act 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 by the Company in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') 34 prescribed under Section 133 of the 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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **S M M P & Company**
Chartered Accountants
Firm Registration No. 120438 W



Jugal Joshi

Jugal Joshi
Partner

Membership No. 149761
UDIN: 26149761IOHYNV6440

Mumbai, dated January 30, 2026

iStreet Network Limited
CIN L62013MH1986PLC040232
Unit No. A-2, D J House, Old Nagardas Road, Andheri East, Mumbai-400069
Website : www.istreetnetwork.com Email: info@istreetnetwork.com Contact: +91 7208025278
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

| PART I | | Rs. in lacs except EPS | | | | | |
|---------|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|
| | | Quarter ended | | | 9 Months ended | | Year ended |
| Sr. No. | Particulars | 31.12.25 Un-Audited | 30.09.25 Un-Audited | 31.12.24 Un-Audited | 31.12.25 Un-Audited | 31.12.24 Un-Audited | 31.03.2025 Audited |
| I | Income | | | | | | |
| i | Revenue from Operations | 2,465.91 | 1,865.00 | - | 5,653.58 | - | 603.75 |
| ii | Other Income | 0.41 | 0.01 | - | 180.43 | 0.02 | 1.99 |
| | Total Income | 2,466.32 | 1,865.02 | - | 5,834.01 | 0.02 | 605.74 |
| II | Expenses | | | | | | |
| i | Purchase of Stock in Trade | 2,063.97 | 1,617.00 | - | 5,005.45 | - | 566.00 |
| ii | Change in inventories of Finished goods, Stock-In-Trade | - | 80.00 | - | - | - | - |
| iii | Employee Benefit Expense | 74.08 | 24.76 | 0.75 | 103.40 | 2.26 | 4.27 |
| iv | Finance Costs | - | - | - | - | - | - |
| v | Depreciation & Amortisation expenses | 0.51 | - | - | 0.51 | - | - |
| vi | Other Expenditure | 184.79 | 53.36 | 2.42 | 244.95 | 7.94 | 11.05 |
| | Total Expenses | 2,323.35 | 1,775.12 | 3.17 | 5,354.31 | 10.19 | 581.32 |
| III | Profit / (Loss) before exceptional and extraordinary items and tax (I-II) | 142.97 | 89.90 | (3.17) | 479.70 | (10.18) | 24.41 |
| IV | Exceptional Items | - | - | - | - | - | - |
| V | Profit / (Loss) Before Tax (III-IV) | 142.97 | 89.90 | (3.17) | 479.70 | (10.18) | 24.41 |
| VI | Tax expenses: | | | | | | |
| | (1) Current Tax | 22.78 | 0 | 0 | 22.78 | 0 | 0 |
| | (2) Deferred Tax | - | - | - | - | - | - |
| VII | Profit/(Loss) after Tax (V-VI) | 120.19 | 89.90 | (3.17) | 456.92 | (10.18) | 24.41 |
| VIII | Other Comprehensive Income | - | - | - | - | - | - |
| IX | Total Comprehensive Income for the period (VII+VIII) | 120.19 | 89.90 | (3.17) | 456.92 | (10.18) | 24.41 |
| X | Equity: | | | | | | |
| | Paid-up Equity Share Capital | 2,658.67 | 852.00 | 852.00 | 2,658.67 | 852.00 | 852.00 |
| | Other Equity | - | - | - | 1,732.46 | (1,038.58) | (1,003.99) |
| XI | Earning per equity shares: (Face Value of Rs. 4/- each per share) | | | | | | |
| | - Basic | 0.33 | 0.42 | (0.01) | 1.74 | (0.05) | 0.11 |
| | - Diluted | 0.10 | 0.42 | (0.01) | 0.46 | (0.05) | 0.11 |

Notes:

- The above un-audited financial result for quarter end and nine month end December 31, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on January 30, 2026.
- The Statutory Auditors of the company have carried out the Limited Review of the results of the Company and issued a Limited Review Report, now attached herewith.
- The Board of Directors at its meeting held on November 28, 2025, November 30, 2025 and December 04, 2025 have allotted 93,83,332 equity shares - 2,44, 50,002 warrants, 1,37,83,335 equity shares - 31,66,668 warrants and 2,20,00,001 equity shares - 6,55 49,997 warrants respectively. The listing application of 4,51,66,668 equity shares have been done and the management is awaiting the approval from Bombay Stock Exchange.
- The shareholders in their meeting held on January 09, 2026 have inter alia, approved the consolidation of share capital by increasing the nominal value of the equity shares from Rs. 4/- (Rupees Four only) each to Rs. 10/- (Rupees Ten only) each, so that every 5 equity shares with nominal value of Rs. 4 (Rupees Four only) each held by a member are consolidated and re-designated into 2 equity share with nominal value of Rs. 10/- (Rupees Ten only) each, consequent to which the existing Clause V of the Memorandum of Association of the Company has been deleted and substituted accordingly.
- The shareholders in their meeting held on January 09, 2026, have inter alia, approved the reclassification of Mr. Pradeep Malu, Promoter along with its Promoter Group of Category to "Public" Category and removal of their name from "Promoter and Promoter Group" of the Company. The application for the same is under process.
- The financial results have been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial Reporting (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended).
- Previous period/year figures have been regrouped re-arranged, wherever necessary, to confirm to current year presentation.

By Order of the Board

Digitally signed by
Rakesh Kumar
Shridhar Rathi
Date: 2026.01.30
18:44:47 +05:30

Place : Mumbai
Dated: 30th January, 2026

Rakesh Rathi
Managing Director
DIN:07691714

