

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Network People Services Technologies Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of Network People Services Technologies Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') (refer Annexure I for the list of subsidiaries included in the Statement) for the quarter ended September 30, 2025 and the consolidated year to date results for the period April 01, 2025 to September 30, 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding 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 ('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 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 the 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. We did not review the financial information of three subsidiaries included in the consolidated unaudited financial results, whose financial information reflect total assets of ₹ 640.27 lakhs as at 30th September 2025, total revenue of ₹ 11.79 lakhs and ₹ 17.20 lakhs, total net profit/(loss) after tax of ₹ 2.85 lakhs and (5.20) lakhs for quarter and half year ended 30th September 2025 and Net Cash outflow of Rs. 22.44 lakhs, as considered in the consolidated unaudited financial results. This financial information has been approved and certified by the management and furnished to us for the purpose of consolidation. According to the information and explanations given to us by the management, these subsidiaries are not material to the Group. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such management certified financial information.
6. The Statement for the quarter ended June 30, 2025, was reviewed by another firm whose report dated August 08, 2025 expressed an unmodified conclusion on that Statement. Our conclusion is not modified in respect of the above matter.



Place: Mumbai

Date: November 12, 2025

For Singhi & Co.,

Chartered Accountants

Firm Registration number : 302049E

Sameer Mahajan

Membership no: 123266

UDIN 25123266BMJDQL3987

Annexure I

List of entities included in the Statement

Subsidiaries:

- 1) Time Pay Digital Infotech Private Limited
- 2) NPST Global Solutions LLC
- 3) SSK Citizen Services Private Limited



Network People Services Technologies Limited
OFF No. 427/428/429, A Wing, NSIL, Lodha Supremus II Road No 22, Wagle Industrial Estate, Thane, Maharashtra-400604
CIN: L74110MH2013PLC248874
Consolidated Unaudited Financial Results for the Quarter and Half Year ended September 30, 2025

Particulars	Quarter ended			Half Year ended		₹ Lakhs
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	Year ended March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	4,667.69	3,362.23	6,674.95	8,029.91	12,561.00	17,320.77
II. Other Income	199.72	146.70	223.53	346.42	364.88	741.22
III. Total Income (I + II)	4,867.41	3,508.92	6,898.47	8,376.33	12,925.87	18,061.99
IV. Expenses:						
(a) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-In-Trade	0.90	0.49	112.78	1.39	40.85	43.61
(b) Project Expense	1,934.69	1,175.83	2,475.18	3,110.52	4,675.30	5,622.68
(c) Employee benefit expenses	1,055.61	944.62	1,368.05	2,000.24	2,626.89	4,452.82
(d) Finance costs	17.13	20.57	5.77	37.70	12.02	34.31
(e) Depreciation and Amortisation	197.58	142.61	166.30	340.19	308.91	688.23
(f) Other expenses	312.28	258.14	368.21	570.41	734.22	1,185.20
Total expenses (IV)	3,518.20	2,542.26	4,496.29	6,060.44	8,398.18	12,026.85
V Profit Before Prior Period and Exceptional Item (III - IV)	1,349.21	966.67	2,402.19	2,315.89	4,527.70	6,035.15
VI Prior Period Item/Exceptional Item	-	-	-	-	-	-
VII Profit before tax (V-VI)	1,349.21	966.67	2,402.19	2,315.89	4,527.70	6,035.15
VIII Tax expense						
Current tax	415.79	180.59	(28.76)	595.68	(23.30)	1,544.03
Deferred tax Liability/(Assets)	(51.03)	66.68	614.15	15.64	1,153.13	(29.02)
Income Tax (Prior Period)	-	-	-	-	-	-
Total Tax expenses (VIII)	364.76	247.27	585.39	611.33	1,129.83	1,515.01
IX Profit for the period (VII-VIII)	984.45	719.40	1,816.80	1,704.56	3,397.87	4,520.14
X Other Comprehensive Income						
a) Items that will not be reclassified to Profit & Loss	3.32	(12.43)	-	(9.12)	-	(22.94)
Income tax credit/(expense) relating to above items	(0.84)	3.13	-	2.29	-	5.77
b) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
Foreign currency translation reserve	(0.17)	-	-	(0.17)	-	-
Total Other Comprehensive Income (net of tax) (X)	2.31	(9.30)	-	(6.99)	-	(17.17)
XI Total Comprehensive Income for the year (net of tax) (IX-X)	982.14	728.70	1,816.80	1,711.55	3,397.87	4,537.30
Profit/ (Loss) After Tax for the Period Attributable to:						
Owners of the Company	984.05	718.98	1,816.82	1,703.75	3,397.73	4,519.63
Non-Controlling Interests	0.40	0.41	(0.03)	0.82	0.14	0.50
Total Other Comprehensive Income/ (Expense) Attributable to:						
Owners of the Company	(2.31)	9.30	-	6.99	-	(17.17)
Non-Controlling Interests	-	-	-	-	-	-
Total Comprehensive Income/ Expense for the Period Attributable to :						
Owners of the Company	981.74	728.29	1,816.82	1,710.74	3,397.73	4,536.80
Non-Controlling Interests	0.40	0.41	(0.03)	0.82	0.14	0.50
Paid up Equity Share Capital (Face value Rs 10 each)	1,939.53	1,939.53	1,938.60	1,939.53	1,938.60	1,938.99
Other Equity	-	-	-	-	-	8,431.81
Earnings Per Equity Share- Basic/Diluted (Not annualised for quarter ended)						
Basic Earnings per share (in ₹ per share)	5.00	3.70	9.38	8.70	17.56	23.31
Diluted Earnings per share (in ₹ per share)	4.40	3.69	9.35	8.09	17.54	23.28

Date : 12th November 2025
Place : Mumbai

For, Network People Services Technologies Limited

Ashish Aggarwal
Joint Managing Director
DIN:06986812



Notes to statement of Unaudited Consolidated Financial Results for the quarter & half year ended Sept 30, 2025:

1. The above un-audited Consolidated financial results for the Quarter & half year ended Sept 30, 2025 have been prepared by the Company in accordance with regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the board of directors in their meeting held on November 12, 2025. A limited review of the above results has been carried out by the statutory auditors of the company.

2. Previous Year's/period's figures have been regrouped/rearranged wherever considered necessary.

3. Company is mainly engaged in providing software and payment solutions to banking and finance sector. Looking into the nature of business company, it is operating under single segment hence as per Ind AS – 108 – “operating segment” reporting is not applicable to Company

4. Following subsidiary company has been considered in the preparation of the consolidated financial results for the quarter & half year ended September 30, 2025.

Name of entity	Relationship	Country of incorporation	% of Holding
[1] Network People Service Technologies Limited	Parent	India	NA
[2] SSK Citizen Services Private Limited	Subsidiary	India	99.80%
[3] Timepay Digital Infotech Private Limited	Subsidiary	India	85%
[4] NPST Global Solutions LLC	Subsidiary	UAE	100%

5. The Status of investor's complaints during the quarter ended on September 30, 2025 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed during the period	Nil
Complaints resolved at the end of the period	Nil

6. The company has raised capital through preferential allotment to M/s Tata Mutual Fund for Rs. 300 crores. The same is reflected as share application money until procedural compliances with respect to allotment and listing are completed.

Date : 12th November 2025
Place : Mumbai

Ashish Aggarwal
Joint Managing Director
DIN:06986812



Network People Services Technologies Limited
 OFF No. 427/428/429, A Wing, NSIL, Lodha Supremus II Road No 22, Wagle Industrial Estate, Thane, Maharashtra-400604
 CIN: L74110MH2013PLC248874
 Consolidated Unaudited Statement of Assets and Liabilities as at September 30, 2025

		₹ Lakhs	
Sr. No.	Particulars	As at September 30, 2025 Unaudited	As at March 31, 2025 Audited
I	ASSETS		
A	Non-Current Assets		
	(a) Property Plant & Equipments	754.10	515.07
	(b) Right of Use Assets	529.88	614.74
	(c) Intangible Assets	87.45	127.93
	(d) Intangible Assets under Development	1,798.04	72.47
	(e) Financial Assets	-	-
	- Investments	34.10	28.60
	- Other Financial Assets	2,008.61	96.15
	(f) Deferred Tax Assets (Net)	176.60	189.94
	(g) Other Non Current Assets	17.84	21.36
	Total Non-Current Assets	5,407	1,666
B	Current Assets		
	(a) Inventories	6.67	7.11
	(b) Financial Assets	-	-
	- Trade receivables	5,879.69	3,184.19
	- Cash and Cash Equivalents	31,685.77	6,931.22
	- Other Bank Balances	3,013.91	2,510.57
	- Loans	-	-
	- Other Financial Asset	130.84	178.30
	(c) Other Tax Assets (net)	1.98	-
	(d) Other Current Assets	1,912.26	120.05
	Total Current Assets	42,631.12	12,931.44
	TOTAL ASSETS	48,037.73	14,597.70
II	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share capital	1,939.53	1,938.99
	(b) Other Equity Attributable to owner of the Company	9,742.31	8,431.81
	(c) Non Controlling Interest	75.00	75.66
	FCTR	(0.17)	-
	Total Equity	11,756.66	10,446.46
	Share Application Money Received Pending to be allotment	30,000.41	-
		30,000.41	-
2	LIABILITIES		
A	Non-Current Liabilities		
	(a) Financial Liabilities	-	-
	- Long Term Borrowings	-	-
	- Long Term Lease Liabilities	431.98	494.83
	(b) Long Term Provisions	110.50	84.76
	Total Non-Current Liabilities	542.47	579.59
B	Current Liabilities		
	(a) Financial Liabilities	-	-
	- Short Term Borrowings	110.12	312.88
	- Short Term Lease Liabilities	142.25	151.01
	- Trade payables	-	-
	(i) Total outstanding dues of other than Micro and Small Enterprises	1,734.84	179.79
	(ii) Total outstanding dues of Micro and Small Enterprises	227.94	1,454.62
	- Other Financial Liabilities	748.46	542.48
	(b) Short-Term Provisions	68.64	133.91
	(c) Other Current Liabilities	2,596.00	750.17
	(d) Current Tax Liabilities (Net)	109.94	46.81
	Total Current Liabilities	5,738.19	3,571.65
	Total Liabilities	36,281.07	4,151.24
	TOTAL EQUITY & LIABILITIES	48,037.73	14,597.70
	The accompanying notes are integral part of these standalone financial statements		

For, Network People Services Technologies Limited



Ashish
 Ashish Aggarwal
 Joint Managing Director

DIN:06986812

Date : 12th November'2025
 Place : Mumbai



Network People Services Technologies Limited
OFF No. 427/428/429, A Wing, NSIL, Lodha Supremus II Road No 22, Wagle Industrial Estate, Thane, Maharashtra-400604
CIN: L74110MH2013PLC248874
Unaudited Consolidated Statement of Cash Flows for the Half Year ended September 30, 2025

	₹ Lakhs	
Particulars	Half year ended September 30, 2025	Half year ended September 30, 2024
A. Cash Flow from Operating Activities		
Net profit Before Tax and Extraordinary Items	2,315.72	4,507.07
Adjustments For:		
Depreciation and amortization expense	340.20	241.66
Interest and Finance Charges	37.55	1.02
Provision for Gratuity and Leave Encashment	59.24	55.79
Share Based Payment_Employee Stock Option	-	99.17
Interest Income Earned	(357.26)	(362.15)
Fair value adjustment	(5.50)	-
Effects Related to Other Comprehensive Income	(6.87)	-
Operating Profit before working capital changes	2,383.07	4,542.56
Adjustment For:		
Decrease/(Increase) in Inventories	0.43	40.85
Decrease/(Increase) in Trade receivables	(2,695.49)	59.23
Decrease/(Increase) in Long Term loans and advances	-	29.28
Decrease/(Increase) in Short-term loans and advances	-	(24.41)
Decrease/(Increase) in Current tax Asset	-	-
Decrease/(Increase) in Other Current Financial Asset	(1,779.33)	-
Decrease/(Increase) in Other Current Asset	(88.83)	(168.64)
Decrease/(Increase) in Other Financial Asset	328.70	-
(Decrease)/Increase in Trade Payables	25.74	162.29
(Decrease)/Increase in Long term Provision	(124.35)	-
(Decrease)/Increase in Short term Provision	196.71	-
(Decrease)/Increase in Other Financial Liability	-	-
(Decrease)/Increase in Other Current Liabilities	1,562.87	1,984.30
(Decrease)/Increase in Current Tax Liabilities	-	-
Cash Generated from Operations	(190.48)	6,625.46
Direct Tax	(586.52)	(685.32)
Net Cash From/(Used In) Operating Activities (A)	(777.00)	5,940.14
B. Cash Flow From Investing Activities		
(Purchase) / Sale of Fixed Assets/ Capital Work In Progress	(2,264.32)	(241.49)
Increase/ Decrease in Right of use of Asset	84.87	-
Interest income	357.26	362.15
Decrease/(Increase) in Bank Balances other than Cash and Cash Equivalents	(2,335.29)	-
Changes in the Other Non Current Assets	-	84.10
(Purchase) / Sale of Investment	-	-
Net Cash From/(Used In) Investing Activities (B)	(4,157.48)	204.76
C. Cash Flow From Financing Activities		
Proceeds from Equity Share Capital	0.54	-
Proceeds from Share Application Monery	30,000.41	-
Proceeds from Securities Premium	-	-
Dividend paid	-	-
Interest and Finance Charges	(37.55)	(1.02)
Increase/ Decrease in Lease Liability	(71.61)	-
Increase/(Decrease) in Long Term Borrowings	-	(3.85)
Increase/(Decrease) in Short Term Borrowings	(202.75)	0.29
Net Cash From Financing Activities (c)	29,689.04	(4.58)
Net Increase / (Decrease) in Cash (A)+(B)+(C)	24,754.55	6,140.32
Cash and Cash equivalents at the beginning of the year	6,931.22	6,175.13
Cash and Cash equivalents at the end of the year	31,685.77	12,315.45
Note:		
The above cash flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 - statement of cash flows.		
For, Network People Services Technologies Limited		
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> Date : 12th November 2025 Place : Mumbai </div> <div style="text-align: center;">  Ashish Aggarwal Joint Managing Director DIN:06986812 </div> <div style="text-align: center;">  </div> </div>		

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Network People Services Technology Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Network People Services Technologies Limited (the Company') for the quarter ended September 30, 2025 and the year-to-date results for the period April 01, 2025 to September 30, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and 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 Cind 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 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 the 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 in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. The Statement for the quarter ended June 30, 2025, was reviewed by another firm whose report dated August 08, 2025 expressed an unmodified conclusion on that Statement. Our conclusion is not modified in respect of the above matter



Place: Mumbai

Date: November 12, 2025

For Singhi & Co.,

Chartered Accountants

Firm Registration number : 302049E

A handwritten signature in blue ink, appearing to read "Sameer Mahajan".

Sameer Mahajan

Membership no: 123266

UDIN 25123266BMJDQK3559

Network People Services Technologies Limited
OFF No. 427/428/429, A Wing, NSIL, Lodha Supremus II Road No 22, Wagle Industrial Estate, Thane, Maharashtra-400604
CIN: L74110MH2013PLC248874
Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended September 30, 2025

Particulars	Quarter ended			Half Year ended		₹ Lakhs
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	Year ended March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	4,660.73	3,361.38	6,674.28	8,022.11	12,559.62	17,312.17
II. Other Income	200.30	142.14	218.47	342.44	353.75	718.44
III. Total Income (I + II)	4,861.03	3,503.51	6,892.75	8,364.55	12,913.37	18,030.61
IV. Expenses:						
(a) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-In-Trade	-	-	116.40	-	50.72	50.72
(b) Project Expense	1,935.27	1,175.25	2,471.42	3,110.52	4,671.09	5,617.55
(c) Employee benefit expenses	1,043.88	943.94	1,361.76	1,987.82	2,619.60	4,445.18
(d) Finance costs	16.98	20.57	5.77	37.55	12.02	34.31
(e) Depreciation and Amortisation	197.55	142.58	166.15	340.12	308.76	688.04
(f) Other expenses	309.92	257.29	367.19	567.20	722.85	1,160.74
Total expenses (IV)	3,503.60	2,539.62	4,488.69	6,043.22	8,385.03	11,996.54
V. Profit Before Prior Period and Exceptional Item (III - IV)	1,357.44	963.90	2,404.06	2,321.33	4,528.34	6,034.07
VI. Prior Period Item/Exceptional Item	-	-	-	-	-	-
VII. Profit before tax (V-VI)	1,357.44	963.90	2,404.06	2,321.33	4,528.34	6,034.07
VIII. Tax expense						
Current tax	415.79	179.89	(28.76)	595.68	(23.30)	1,542.86
Deferred tax Liability/(Assets)	(51.03)	66.67	614.15	15.64	1,153.13	(29.00)
Income Tax (Prior Period)	-	-	-	-	-	-
Total Tax expenses (VIII)	364.76	246.57	585.39	611.33	1,129.83	1,513.86
IX. Profit for the period (VII-VIII)	992.68	717.33	1,818.67	1,710.01	3,398.51	4,520.21
X. Other Comprehensive Income						
a) Items that will not be reclassified to Profit & Loss	3.32	(12.43)	-	(9.12)	-	(22.94)
Income tax credit/(expense) relating to above item	(0.84)	3.13	-	2.29	-	5.77
Total Other Comprehensive Income (net of tax) (X)	2.48	(9.30)	-	(6.82)	-	(17.17)
XI. Total Comprehensive Income for the year (net of tax) (IX + X)	990.19	726.63	1,818.67	1,716.83	3,398.51	4,537.38
Paid up Equity Share Capital (Face value Rs 10 each)	1,939.53	1,939.53	1,938.60	1,939.53	1,938.60	1,938.99
Other Equity	-	-	-	-	-	8,425.44
Earnings Per Equity Share						
(Not annualised for quarter ended)						
Basic Earnings per share (in ₹ per share)	5.03	3.70	9.38	8.73	17.56	23.31
Diluted Earnings per share (in ₹ per share)	4.42	3.69	9.35	8.12	17.54	23.28

Date : 12th November 2025
Place : Mumbai

For, Network People Services Technologies Limited

Ashish Aggarwal
Joint Managing Director
DIN:06986812



Notes to Statements of Unaudited Standalone Financial Result for the Quarter & half year ended Sept 30, 2025.

1. The above un-audited Standalone financial results for the half Yearly ended Sept 30, 2025 have been prepared by the Company in accordance with regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the board of directors in their meeting held on November 12, 2025. A limited review of the above results has been carried out by the statutory auditors of the company.

2. Previous Year's/period's figures have been regrouped/rearranged wherever considered necessary.

3. Company is mainly engaged in providing software and payment solutions to banking, Corporate and finance sector. Looking into the nature of business of the Company, it is operating under single segment hence as per Ind AS 108 "operating segment" reporting is not applicable to Company.

4. The Company has incorporated a wholly-owned subsidiary named NPST Global Solutions LLC on April 24, 2025 at Dubai, United Arab Emirates (UAE). The investment towards the equity capital of the subsidiary was remitted on July 1, 2025

5. The Status of investor's complaints during the quarter ended on September 30, 2025 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed during the period	Nil
Complaints resolved at the end of the period	Nil

6. The company has raised capital through preferential allotment to M/s Tata Mutual Fund for Rs. 300 crores. The same is reflected as share application money until procedural compliances with respect to allotment and listing are completed.

Date : 12th November 2025
Place : Mumbai

For, Network People Services Technologies Limited

Ashish Aggarwal
Joint Managing Director
DIN:06986812



Network People Services Technologies Limited
OFF No. 427/428/429, A Wing, NSIL, Lodha Supremus II Road No 22, Wagle Industrial Estate, Thane, Maharashtra-400604
CIN: L74110MH2013PLC248874
Standalone Unaudited Statement of Assets and Liabilities as at September 30, 2025

₹ Lakhs			
Sr. No.	Particulars	As at September 30, 2025 Unaudited	As at March 31, 2025 Audited
I	ASSETS		
A	Non-Current Assets		
	(a) Property Plant & Equipments	753.74	514.61
	(b) Right of Use Assets	529.88	614.74
	(c) Intangible Assets	87.45	127.93
	(d) Intangible Assets under Development	1,679.09	-
	(e) Financial Assets	-	-
	- Investments	484.27	454.60
	- Other Financial Assets	1,999.37	96.01
	(f) Deferred Tax Assets (Net)	176.59	189.93
	(g) Other Non Current Assets	17.84	21.36
	Total Non-Current Assets	5,728.23	2,019.18
B	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	- Trade receivables	5,876.36	3,181.16
	- Cash and Cash Equivalents	31,217.97	6,457.55
	- Other Bank Balances	3,013.91	2,510.57
	- Loans	83.42	63.00
	- Other Financial Asset	122.34	167.20
	(c) Other Tax Assets (net)	-	-
	(d) Other Current Assets	1,887.98	106.21
	Total Current Assets	42,201.98	12,485.69
	TOTAL ASSETS	47,930.21	14,504.87
II	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share capital	1,939.53	1,938.99
	(b) Other Equity	9,740.67	8,425.44
	Total Equity	11,680.20	10,364.43
	Share Application Money Received Pending to be allotment	30,000.41	-
		30,000.41	-
2	LIABILITIES		
A	Non-Current Liabilities		
	(a) Financial Liabilities		
	- Long Term Borrowings	-	-
	- Long Term Lease Liabilities	431.98	494.83
	(b) Long Term Provisions	110.50	84.76
	Total Non-Current Liabilities	542.48	579.59
B	Current Liabilities		
	(a) Financial Liabilities		
	- Short Term Borrowings	110.12	312.88
	- Short Term Lease Liabilities	142.25	151.01
	- Trade payables	-	-
	(i) Total outstanding dues of other than Micro and Small Enterprises	1,734.17	179.79
	(ii) Total outstanding dues of Micro and Small Enterprises	227.90	1,453.59
	- Other Financial Liabilities	730.64	533.85
	(b) Short-Term Provisions	67.67	132.79
	(c) Other Current Liabilities	2,584.47	750.18
	(d) Current Tax Liabilities (Net)	109.93	46.76
	Total Current Liabilities	5,707.12	3,560.85
	Total Liabilities	36,250.01	4,140.44
	TOTAL EQUITY & LIABILITIES	47,930.21	14,504.87
	The accompanying notes are integral part of these standalone financial statements		

For, Network People Services Technologies Limited

Ashish
Ashish Aggarwal
Joint Managing Director
DIN:06986812



Date : 12th November'2025
Place : Mumbai

Network People Services Technologies Limited
OFF No. 427/428/429, A Wing, NSIL, Lodha Supremus II Road No 22, Wagle Industrial Estate, Thane, Maharashtra-400604
CIN: L74110MH2013PLC248874
Unaudited Standalone Statement of Cash Flows for the Half Year ended September 30, 2025

Particulars	Half year ended September 30, 2025	Half year ended September 30, 2024
A. Cash Flow from Operating Activities		
Net profit Before Tax and Extraordinary Items	2,321.33	4,507.72
Adjustments For:		
Depreciation and amortization expense	340.12	241.52
Interest and Finance Charges	37.55	1.02
Provision for Gratuity and Leave Encashment	59.24	55.79
Share Based Payment_Employee Stock Option	-	99.17
Interest Income Earned	(342.44)	(351.03)
Fair value adjustment	(5.50)	-
Effects Related to Other Comprehensive Income	(6.87)	-
Operating Profit before working capital changes	2,403.43	4,554.19
Adjustment For:		
Decrease/(Increase) in Inventories	-	50.72
Decrease/(Increase) in Trade receivables	(2,695.20)	59.23
Decrease/(Increase) in Long Term loans and advances	(20.42)	29.28
Decrease/(Increase) in Short-term loans and advances	-	(36.10)
Decrease/(Increase) in Current tax Asset	-	-
Decrease/(Increase) in Other Current Financial Asset	(1,778.25)	-
Decrease/(Increase) in Other Current Asset	(71.42)	(165.22)
Decrease/(Increase) in Other Financial Asset	328.69	-
(Decrease)/Increase in Trade Payables	25.74	161.87
(Decrease)/Increase in Long term Provision	(124.36)	-
(Decrease)/Increase in Short term Provision	196.79	-
(Decrease)/Increase in Other Financial Liability	-	-
(Decrease)/Increase in Other Current Liabilities	1,542.83	1,982.64
(Decrease)/Increase in Current Tax Liabilities	-	-
Cash Generated from Operations	(192.17)	6,636.61
Direct Tax	(586.39)	(684.96)
Net Cash From /(Used In) Operating Activities (A)	(778.57)	5,951.65
B. Cash Flow From Investing Activities		
(Purchase) / Sale of Fixed Assets/ Capital Work in Progress	(2,217.86)	(232.90)
Increase/ Decrease in Right of use of Asset	84.86	-
Interest Income	342.44	351.03
Decrease/(Increase) in Bank Balances other than Cash and Cash Equivalents	(2,335.28)	-
Changes in the Other Non Current Assets	-	84.10
(Purchase) / Sale of Investment	(24.17)	-
Net Cash From /(Used In) Investing Activities (B)	(4,150.01)	202.23
C. Cash Flow From Financing Activities		
Proceeds from Equity Share Capital	0.54	-
Proceeds from Share Application Monery	30,000.41	-
Proceeds from Securities Premium	-	-
Dividend paid	-	-
Interest and Finance Charges	(37.58)	(1.02)
Increase/ Decrease in Lease Liability	(71.61)	-
Increase/(Decrease) in Long Term Borrowings	-	(3.85)
Increase/(Decrease) in Short Term Borrowings	(202.76)	0.29
Net Cash From Financing Activities (c)	29,689.00	(4.58)
Net Increase / (Decrease) in Cash (A)+(B)+(C)	24,760.42	6,149.30
Cash and Cash equivalents at the beginning of the year	6,457.55	5,683.38
Cash and Cash equivalents at the end of the year	31,217.97	11,832.68

Note:

The above cash flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 - statement of cash flows.

For, Network People Services Technologies Limited

Ashish
Ashish Aggarwal
Joint Managing Director
DIN:06986812

Date : 12th November 2025
Place : Mumbai

