

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 December 31, 2025 and the standalone year-to-date results for the period April 01, 2025 to December 31, 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 ('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 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.



Other Matters

5. The standalone result for the quarter and period ended December 31, 2024 and for the year ended March 31, 2025 were reviewed / audited by erstwhile Statutory Audit M/s Keyur Shah & Co., Chartered Accountants, who had issued unmodified conclusion/ opinion vide their report dated February 13, 2025 / May 27, 2025. Accordingly, we do not express any conclusion/opinion on the figures reported in the Statement for the corresponding quarter and nine months ended December 31, 2024 and the previous year ended March 31, 2025.
6. The comparative financial information of the Company for the quarter ended December 31, 2024, included in these Standalone Financial Results, are based on the previously issued financial results prepared in accordance with the Companies (Accounting Standards) Rules, 2006, which were reviewed by the predecessor auditor whose report dated February 13, 2025 expressed an unmodified conclusion. These results have been restated by the Management to comply with Ind AS. We have not independently reviewed these restated comparative numbers.

Our conclusion is not modified in respect of these matters.



Date: February 11, 2026

Place: Mumbai

For Singhi & Co.

Chartered Accountants

Firm Registration Number: 302049E

A handwritten signature in blue ink that reads "Sameer Mahajan".

Sameer Mahajan

Partner

Membership No: 123266

UDIN: 26123266PQBQNU8844

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 Nine Months ended 31st December, 2025

Particulars	Figures in Lakhs (unless otherwise stated)					
	Quarter ended			Nine Months Ended		Year ended
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	5,252.21	4,660.73	2,122.47	13,274.33	14,682.09	17,312.17
II. Other Income	450.92	200.30	193.73	793.36	547.48	718.44
III. Total Income (I + II)	5,703.13	4,861.03	2,316.20	14,067.69	15,229.57	18,030.61
IV. Expenses:						
(a) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-In-Trade	-	-	-	-	50.72	50.72
(b) Project Expense	2,228.90	1,935.27	336.96	5,339.42	5,008.05	5,617.55
(c) Employee benefit expenses	1,083.32	1,043.88	916.56	3,071.14	3,536.16	4,445.18
(d) Finance costs	18.72	16.98	4.68	56.27	16.70	33.08
(e) Depreciation and Amortisation	256.96	197.55	173.24	597.08	482.00	688.04
(f) Other expenses	509.20	309.92	206.05	1,076.41	928.90	1,161.97
Total expenses (IV)	4,097.10	3,503.60	1,637.49	10,140.32	10,022.52	11,996.54
V. Profit Before Prior Period and Exceptional Item (III - IV)	1,606.03	1,357.44	678.71	3,927.37	5,207.05	6,034.07
VI. Prior Period Item/Exceptional Item	-	-	-	-	-	-
VII. Profit before tax (V-VI)	1,606.03	1,357.44	678.71	3,927.37	5,207.05	6,034.07
VIII. Tax expense						
Current tax	428.85	415.79	178.30	1,024.54	1,331.43	1,542.86
Deferred tax Liability/(Assets)	15.55	(51.03)	(11.13)	31.19	(34.43)	(29.00)
Income Tax (Prior Period)	-	-	-	-	-	-
Total Tax expenses (VIII)	444.40	364.76	167.17	1,055.73	1,297.00	1,513.86
IX. Profit for the period (VII-VIII)	1,161.63	992.68	511.54	2,871.64	3,910.05	4,520.21
X. Other Comprehensive Income						
a) Items that will not be reclassified to Profit & Loss						
Remeasurement of Actuarial (Gain)/Loss	(4.30)	3.32	-	(13.41)	-	(22.94)
Income tax credit/(expense) relating to above items	1.08	(0.84)	-	3.38	-	5.77
Total Other Comprehensive Income (net of tax) (X)	(3.22)	2.48	-	(10.03)	-	(17.17)
XI. Total Comprehensive Income for the year (net of tax) (IX-X)	1,164.85	990.19	511.54	2,881.67	3,910.05	4,537.38
Paid up Equity Share Capital (Face value Rs 10 each)	2,085.00	1,939.53	1,938.99	2,085.00	1,938.99	1,938.99
Other Equity	-	-	-	-	-	8,425.44
Earnings Per Equity Share						
(Not annualised for quarter ended)						
Basic Earnings per share (in ₹ per share)	5.96	5.03	2.50	14.72	20.06	23.31
Diluted Earnings per share (in ₹ per share)	5.96	4.42	2.49	14.72	20.03	23.28

Date : 11th February 2026
Place : Mumbai



For Network People Services Technologies Limited

Ashish
Ashish Aggarwal
Joint Managing Director
DIN: 06986812



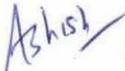
Notes to Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2025

1. The above unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 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 February 11, 2026. 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 wherever considered necessary.
3. The Company has adopted Indian Accounting Standard (IND AS) specified under companies (Indian) Accounting Standard Rules, 2015 (as amended) prescribed under Section 133 of the Companies Act, 2013 from financial year 2024-25.
4. 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.
5. The statement includes the results for the period ended 31st December, 2025 being the balancing figure between unaudited figures upto the period ended on 31st December, 2025 and the unaudited figures in respect of 1st half year of the current financial year (2025-26).
6. The Company migrated to mainboard in April 2025, and hence, the financial statements were prepared as per Ind AS for the financial year 2024-25. The comparative numbers reported for Quarter and nine months ended December 2024 are restated to make it comparable.
7. The Government of India had announced the implementation of four Labour Codes effective 21st November 2025, consolidating 29 existing labour laws. However, there is no incremental impact of this on company's results.



Date : 11th February 2026
Place : Mumbai

For Network People Services Technologies Limited


Ashish Aggarwal
Joint Managing Director
DIN: 06986812



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 December 31, 2025 and the consolidated year to date results for the period April 01, 2025 to December 31, 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.



Other Matters

5. We did not review the financial information of three subsidiaries included in the consolidated unaudited financial results, whose financial information reflect total income of ₹15.40 lakhs and ₹32.60 lakhs, total net profit/(loss) after tax of ₹(7.41) lakhs and ₹(12.85) lakhs and total comprehensive income of Rs. Nil and Rs. Nil for quarter and period ended 31st December 2025, 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 consolidated result for the quarter and period ended December 31, 2024 and for the year ended March 31, 2025 were reviewed / audited by erstwhile Statutory Auditor M/s Keyur Shah & Co., Chartered Accountants, who had issued unmodified conclusion/ opinion vide their report dated February 13, 2025 / May 27, 2025. Accordingly, we do not express any conclusion/opinion on the figures reported in the Statement for the corresponding quarter and nine months ended December 31, 2024 and the previous year ended March 31, 2025.

7. The comparative financial information of the Company for the quarter ended December 31, 2024, included in these Consolidated Financial Results, are based on the previously issued financial results prepared in accordance with the Companies (Accounting Standards) Rules, 2006, which were reviewed by the predecessor auditor whose report dated February 13, 2025 expressed an unmodified conclusion. These results have been restated by the Management to comply with Ind AS. We have not independently reviewed these restated comparative numbers.

Our conclusion is not modified in respect of these matters.



Date: February 11, 2026

Place: Mumbai

For Singhi & Co.

Chartered Accountants

Firm Registration Number: 302049E

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

Sameer Mahajan

Partner

Membership No: 123266

UDIN: 26123266FXP2EW2589

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 Financial Results for the Quarter and Nine Months ended 31st December, 2025

Particulars	Figures in Lakhs (unless otherwise stated)					
	Quarter ended			Nine Months Ended		For Year Ended
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
I. Revenue from operations	5,262.30	4,667.69	2,124.41	13,292.22	14,685.41	17,320.77
II. Other Income	454.81	199.72	200.28	801.23	565.16	741.22
III. Total Income (I + II)	5,717.11	4,867.41	2,324.69	14,093.45	15,250.57	18,061.99
IV. Expenses:						
Changes in Inventories of Finished Goods, Work-In-Progress and Stock-in-Trade	(0.69)	0.90	0.00	0.70	40.85	43.61
Project Expense	2,232.20	1,934.69	337.36	5,342.72	5,012.66	5,622.68
Employee benefit expenses	1,100.62	1,055.61	915.23	3,100.85	3,542.12	4,452.82
Finance costs	18.57	17.13	4.68	56.27	16.70	33.08
Depreciation and amortisation expense	256.99	197.58	173.31	597.18	482.22	688.23
Other expenses	510.80	312.28	213.55	1,081.22	947.77	1,186.43
Total expenses (IV)	4,118.49	3,518.20	1,644.13	10,178.94	10,042.32	12,026.85
V. Profit Before Prior Period and Exceptional Item (III - IV)	1,598.62	1,349.21	680.56	3,914.51	5,208.25	6,035.14
VI. Prior Period Item/Exceptional Item	-	-	-	-	-	-
VII. Profit before tax (V-VI)	1,598.62	1,349.21	680.56	3,914.51	5,208.25	6,035.14
VIII. Tax expense						
Current tax	428.84	415.79	178.30	1,024.52	1,331.43	1,544.03
Deferred tax Liability / (Assets)	15.55	(51.03)	(11.13)	31.19	(34.43)	(29.02)
Income Tax (Prior Period)	-	-	-	-	-	-
Total Tax expenses (VIII)	444.39	364.76	167.17	1,055.71	1,297.00	1,515.01
IX. Profit for the period (VII-VIII)	1,154.23	984.45	513.39	2,858.80	3,911.25	4,520.13
X. Other Comprehensive Income						
a) Items that will not be reclassified to Profit & Loss						
Remeasurement of Actuarial (Gain)/ Loss	(4.30)	3.32	-	(13.41)	-	(22.94)
Income tax in respect of above	1.08	(0.84)	-	3.38	-	5.77
b) Items that may be reclassified to Profit & Loss						
Foreign currency translation reserve	0.03	(0.17)	-	(0.14)	-	-
Total Other Comprehensive Income (X)	(3.19)	2.31	-	(10.17)	-	(17.17)
XI. Total Comprehensive Income for the year (IX-X)	1,157.42	982.14	513.39	2,868.97	3,911.25	4,537.30
Net Profit / (Loss) After Tax for the Period Attributable to:						
- Owners of the Company	1,153.70	984.05	-	2,857.44	-	4,519.63
- Non-Controlling Interests	0.53	0.40	-	1.35	-	0.50
Total Other Comprehensive Income / (Expense) Attributable to:						
- Owners of the Company	3.19	(2.31)	-	10.17	-	(17.17)
- Non-Controlling Interests	-	-	-	-	-	-
Total Comprehensive Income / (Expense) for the Period Attributable to:						
- Owners of the Company	1,156.89	981.74	-	2,867.62	-	4,536.80
- Non-Controlling Interests	0.53	0.40	-	1.35	-	0.50
Paidup Equity Share Capital (Facevalue Rs 10 each)	2,085.00	1,939.53	1,938.99	2,085.00	1,938.99	1,938.99
Other Equity	-	-	-	-	-	8,431.81
Earnings Per Equity Share- Basic/Diluted (Not annualised)						
Basic Earnings per share (in ₹ per share)	5.92	5.00	2.51	14.66	20.07	23.31
Diluted Earnings per share (in ₹ per share)	5.92	4.40	2.49	14.66	20.03	23.28

Date : 11th February 2026
 Place : Mumbai



For Network People Services Technologies Limited

Ashish
 Ashish Aggarwal
 Joint Managing Director

DIN: 06986812



Notes to statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended 31st December, 2025

1. The above unaudited Consolidated financial results for the Quarter and Nine Months ended 31st December, 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 February 11, 2026. 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. Holding 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 and Nine Months ended 31st December, 2025.

Name of entity	Relationship	Country of incorporation	% of Holding
[1] Network People Services Technologies Limited	Parent	India	NA
[2] SSK Citizen Services Private Limited	Subsidiary	India	99.80%
[3] Timepay Digital Infotech Private Limited	Subsidiary	India	85.00%
[4] NPST Global Solutions LLC	Subsidiary	UAE	100.00%

5. The statement includes the results for the period ended 31st December, 2025 being the balancing figure between unaudited figures upto the period ended on 31st December, 2025 and the unaudited figures in respect of 1st half year of the current financial year (2025-26).
6. The Holding Company migrated to mainboard in April 2025, and hence, the financial statements were prepared as per Ind AS for the financial year 2024-25. The comparative numbers reported for Quarter and nine months ended December 2024 are restated to make it comparable.
7. The Government of India had announced the implementation of four Labour Codes effective 21st November 2025, consolidating 29 existing labour laws. However, there is no incremental impact of this on group's results.

Date: 11th February 2026
Place: Mumbai



For Network People Services Technologies Limited

Ashish

Ashish Aggarwal
Joint Managing Director
DIN: 06986812

