Singhi & Co.
Chartered Accountants

B2 402B, Marathon Innova, 4th Floor
Ganpatrao Kadam Marg, Lower Parel
Mumbai- 400013 (India)
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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 and half year ended September 30, 2026, 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.

For Singhi & Co.
Chartered Accountants
Firm Registration Number: 302049E





Sameer Mahajan
Partner
Membership No: 123266
UDIN:26123266ZAECET4884

Date: November 11, 2026
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
Telephone : 022-61482100 Email: contact@npstx.com Website: www.npstx.com
Statement of Standalone Unaudited Financial Results for the Quarter and Half year ended September 30, 2026

Figures in Lakhs (unless otherwise stated)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	September 30,2026	June 30,2026	September 30,2025	September 30, 2026	September 30, 2025	March 31, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	4,590	4,989	4,661	9,579	8,022	19,417
II. Other Income	544	500	200	1,044	342	1,443
III. Total Income (I + II)	**5,134**	**5,489**	**4,861**	**10,623**	**8,365**	**20,860**
IV. Expenses:						
(a) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-In-Trade	981	1,143	-	2,124	-	167
(b) Project Expense	1,049	1,266	1,935	2,315	3,111	8,773
(c) Employee benefit expenses	965	994	1,044	1,959	1,988	4,057
(d) Finance costs	17	21	17	38	38	91
(e) Depreciation and Amortisation	409	409	198	818	340	916
(f) Other expenses	358	259	310	617	567	1,317
Total expenses (IV)	**3,779**	**4,092**	**3,504**	**7,871**	**6,043**	**15,321**
V. Profit Before Prior Period and Exceptional Item (III - IV)	**1,355**	**1,397**	**1,357**	**2,752**	**2,321**	**5,539**
VI. Prior Period Item/Exceptional Item	-	-	-	-	-	-
VII. Profit before tax (V-VI)	**1,355**	**1,397**	**1,357**	**2,752**	**2,321**	**5,539**
VIII. Tax expense						
Current tax	309	386	416	695	596	1,364
Deferred tax Liability/(Assets)	43	(43)	(51)	0	16	69
Total Tax expenses (VIII)	**352**	**343**	**365**	**695**	**611**	**1,433**
IX. Profit for the period (VII-VIII)	**1,003**	**1,054**	**993**	**2,057**	**1,710**	**4,106**
X. Other Comprehensive Income						
a) Items that will not be reclassified to Profit & Loss						
Remeasurement of Actuarial (Gain)/Loss	(2)	4	3	2	(9)	1
Tax credit/(expense) relating to above items	0	(1)	(1)	(1)	2	(0)
Total Other Comprehensive Income (net of tax) (X)	**(2)**	**3**	**2**	**1**	**(7)**	**1**
XI. Total Comprehensive Income for the year (net of tax) (IX +/- X)	**1,001**	**1,057**	**990**	**2,058**	**1,717**	**4,107**
Paid up Equity Share Capital (Face value Rs 10 each)	2,086	2,086	1,939	2,086	1,939	2,085
Other Equity						41,980
Earnings Per Equity Share						
(Not annualised for quarter ended)						
Basic Earnings per share (in ₹ per share)	4.81	5.07	5.03	9.86	8.73	20.70
Diluted Earnings per share (in ₹ per share)	4.81	5.07	4.42	9.86	8.12	20.70

SINGHI & CO. Chartered Accountants

Date : 11th November 2026
Place : Mumbai

For and on the behalf of Board of Directors
For Network People Services Technologies Limited

Ashish

Ashish Aggarwal
Joint Managing Director
DIN: 06986812

NETWORK PEOPLE SERVICES TECHNOLOGIES LTD.

Notes to Statement of Standalone Financial Results for the Quarter and Half year ended 30th September, 2026

1. The above Unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2026 have been prepared by the Company in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. These results were reviewed and recommended by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on November 11, 2026. The Statutory Auditors of the Company, M/s. Singhi & Co., Chartered Accountants, have carried out a limited review of the Unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2026.

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. Based on the nature of its business and the manner in which the Chief Operating Decision Maker (CODM) reviews the Company's operations and allocates resources, the Company operates in a single operating segment. Accordingly, the disclosure requirements of Ind AS 108 – Operating Segments are not applicable to the Company.

5. Under Regulation 13(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR), following is the Status of Investor's complaints during the Quarter and Half year ended September 30, 2026 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

SINGHI & CO. Chartered Accountants

Date : 11th November 2026
Place : Mumbai

For and on the behalf of Board of Directors
For Network People Services Technologies Limited

Ashish

NETWORK PEOPLE SERVICES TECHNOLOGIES LTD.

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
Telephone : 022-61482100 Email: contact@npstx.com Website: www.npstx.com
Standalone Statement of Assets & Liabilities as at 30th September, 2026

Figures in Lakhs (unless otherwise stated)

Sr. No.	Particulars	As at September 30, 2026 Unaudited	As at March 31, 2026 Audited
I	**ASSETS**		
A	**Non-Current Assets**		
	(a) Property Plant & Equipments	833	702
	(b) Right of Use Assets	660	767
	(c) Intangible Assets	1,635	1,484
	(d) Intangible Assets under Development	2,733	2,382
	(e) Financial Assets		
	- Investments	2,544	1,004
	- Other Financial Assets	640	695
	(f) Deferred Tax Assets (Net)	120	120
	(g) Other Non Current Assets	17	22
	(h) Loans	96	78
	Total Non-Current Assets	**9,278**	**7,254**
B	**Current Assets**		
	(a) Inventories	-	-
	(b) Financial Assets		
	- Trade receivables	8,744	10,372
	- Cash and Cash Equivalents	5,501	26,726
	- Other Bank Balances	20,924	3,195
	- Other Financial Asset	23	9
	(c) Non Financial Assets		
	- Other Non Financial Asset	135	399
	(d) Other Tax Assets (net)	-	-
	(e) Other Current Assets	6,024	2,800
	Total Current Assets	**41,351**	**43,501**
	TOTAL ASSETS	**50,629**	**50,755**
II	**EQUITY AND LIABILITIES**		
1	**EQUITY**		
	(a) Equity Share capital	2,086	2,085
	(b) Other Equity	43,622	41,980
	Total Equity	**45,708**	**44,065**
2	**LIABILITIES**		
A	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	- Long Term Borrowings	-	-
	- Long Term Lease Liabilities	453	581
	(b) Long Term Provisions	148	137
	Total Non-Current Liabilities	**601**	**718**
B	**Current Liabilities**		
	(a) Financial Liabilities		
	- Short Term Borrowings	-	552
	- Short Term Lease Liabilities	277	243
	- Trade payables		
	(i) Total outstanding dues of other than Micro and Small Enterprises	1,151	2,609
	(ii) Total outstanding dues of Micro and Small Enterprises	745	1,165
	- Other Financial Liabilities	754	484
	(b) Short-Term Provisions	67	142
	(c) Other Current Liabilities	978	577
	(d) Current Tax Liabilities (Net)	348	200
	Total Current Liabilities	**4,320**	**5,972**
	Total Liabilities	**4,921**	**6,690**
	TOTAL EQUITY & LIABILITIES	**50,629**	**50,755**

The accompanying notes are integral part of these standalone financial statements

SINGHI & CO. Chartered Accountants

Date : 11th November 2026
Place : Mumbai

For and on the behalf of Board of Directors
For Network People Services Technologies Limited

Ashish

Ashish Aggarwal
Joint Managing Director
DIN: 06986812

NETWORK PEOPLE SERVICES TECHNOLOGIES LTD.

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
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Telephone : 022-61482100 Email: contact@npstx.com Website: www.npstx.com
Unaudited Standalone Statement of Cash Flows for the Half Year ended September 30, 2026

Figures in Lakhs (unless otherwise stated)

Particulars	Half year ended September 30, 2026	Half year ended September 30, 2025
A. Cash Flow from Operating Activities		
Net profit Before Tax and Extraordinary Items	2,752	2,321
Adjustments For:		
Depreciation and amortization expense	818	340
Interest and Finance Charges	39	38
Provision for Gratuity and Leave Encashment	-	59
Profit on sale of Investment	(6)	-
Interest Income Earned	(983)	(342)
Fair value adjustment	(44)	(6)
Effects Related to Other Comprehensive Income	2	(7)
Operating Profit before working capital changes	**2,578**	**2,403**
Adjustment For:		
Decrease/(Increase) in Inventories	-	-
Decrease/(Increase) in Trade receivables	1,628	(2,695)
Decrease/(Increase) in Long-term loans and advances	(18)	(20)
Decrease/(Increase) in Other Current Financial Asset	(14)	(1,778)
Decrease/(Increase) in Other Current Non Financial Asset	264	-
Decrease/(Increase) in Other Current Asset	(3,224)	(71)
Decrease/(Increase) in Other Non Current Assets	5	-
Decrease/(Increase) in Other Non-Current Financial Asset	54	329
(Decrease)/Increase in Trade Payables	(1,877)	26
(Decrease)/Increase in Long term Provision	11	(124)
(Decrease)/Increase in Short term Provision	(75)	197
(Decrease)/Increase in Other Financial Liability	270	-
(Decrease)/Increase in Other Current Liabilities	400	1,543
Cash Generated from Operations	**2**	**(192)**
Direct Tax	(550)	(586)
Net Cash From /(Used In) Operating Activities (A)	**(548)**	**(779)**
B. Cash Flow From Investing Activities		
(Purchase) / Sale of Fixed Assets/ Capital Work In Progress	(1,322)	(2,218)
(Increase) / Decrease in Right of use of Asset	-	85
Interest Income	570	342
Decrease/(Increase) in Bank Balances other than Cash and Cash Equivalents	(17,729)	(2,335)
(Purchase) of Investment	(2,771)	(24)
Sale of Investment	1,280	-
Net Cash From /(Used In) Investing Activities (B)	**(19,972)**	**(4,150)**
C. Cash Flow From Financing Activities		
Proceeds from Issues of Equity Shares	1	30,001
Interest and Finance Charges	(2)	(38)
Increase/ (Decrease) in Lease Liablity	(152)	(72)
(Decrease)/Increase in Short Term Borrowing	(552)	(203)
Net Cash From Financing Activities (C)	**(705)**	**29,689**
Net Increase / (Decrease) in Cash (A)+(B)+(C)	**(21,225)**	**24,760**
Cash and Cash equivalents at the beginning of the year	26,726	6,458
Cash and Cash equivalents at the end of the year	**5,501**	**31,218**
Cash & Cash Equivalents as at end of the period:		
Cash in Hand	0	0
Balances with Bank		
- Current Accounts/CC Account	424	29
- Deposit Accounts (maturity within 3 months from reporting date)	5,077	31,189
Cash and Cash equivalents for the purpose of statement of cash flows	**5,501**	**31,218**

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.

SINGHI & CO. Chartered Accountants

Date : 11th November 2026
Place : Mumbai

For and on the behalf of Board of Directors
For Network People Services Technologies Limited

Ashish

Ashish Aggarwal
Joint Managing Director
DIN: 06986812

NETWORK PEOPLE SERVICES TECHNOLOGIES LTD.

Singhi & Co.
Chartered Accountants

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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 and half year ended September 30, 2026 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

4. We did not review the financial information of a subsidiary, included in the statement, which reflect total asset of ₹1,618 lakhs and net decrease in cashflow of ₹ 278 lakhs as at 30th September 2026, total revenue of ₹ 2,396 lakhs and ₹ 3,060 lakhs, total net profit/(loss) after tax of ₹317 lakhs and ₹ 371 lakhs and total comprehensive income of ₹ 12 lakhs and ₹ 3 lakhs for quarter and half year ended 30th September 2026, as considered in the consolidated unaudited financial results. These interim financial results have been prepared in accordance with accounting principles generally accepted in its country of incorporation and have been reviewed by other auditor under generally accepted auditing standards applicable in that country, whose review report has been furnished to us by the Holding Company's management.

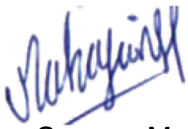
   The Holding Company's management has converted the interim financial results of such subsidiary located outside India from accounting principles generally accepted in its country of incorporation to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management.

5. We did not reviewed the financial statement of two subsidiaries included in consolidated unaudited financial results, whose financial information reflect total assets of ₹ 613 lakhs and net decrease in cashflow ₹ 329 lakhs as at 30th September 2026, total revenue of ₹ 1 Lakhs And ₹ 1 lakhs, total net profit/(loss) after tax of ₹ (5) lakhs and ₹ (10) lakhs for quarter and half year ended 30th September 2026, 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 limited reviewed and management certified financial information. Our conclusion is not modified in respect of these matters.

For Singhi & Co.
Chartered Accountants
Firm Registration Number: 302049E





Sameer Mahajan
Partner
Membership No: 123266
UDIN:26123266GWMEKJ8531

Date: November 11, 2026
Place: Mumbai

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



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Telephone : 022-61482100 Email: contact@npstx.com Website: www.npstx.com
Statement of Consolidated Financial Results for the Quarter and Half Year ended September 30, 2026

Figures in Lakhs (unless otherwise stated)

Particulars	For The Quarter Ended			Half Year Ended		Year Ended
	September 30,2026	June 30,2026	September 30,2025	September 30, 2026	September 30, 2025	March 31, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
I. Revenue from operations	6,774	5,648	4,668	12,422	8,030	19,490
II. Other Income	521	494	200	1,015	346	1,449
III.Total Income (I + II)	7,295	6,142	4,867	13,437	8,376	20,939
IV. Expenses:						
Changes in Inventories of Finished Goods, Work- In Progress and Stock-In-Trade	2,778	1,720	1	4,498	1	204
Project Expense	1,048	1,266	1,935	2,314	3,111	8,778
Employee benefit expenses	983	1,012	1,056	1,995	2,000	4,104
Finance costs	17	21	17	38	37	91
Depreciation and Amortisation	409	409	198	818	340	916
Other expenses	366	265	312	631	570	1,340
Total expenses (IV)	5,601	4,693	3,518	10,294	6,060	15,433
V. Profit Before Prior Period and Exceptional Item (III - IV)	1,694	1,449	1,349	3,143	2,316	5,506
VI. Prior Period Item/Exceptional Item	-	-	-	-	-	-
VII. Profit before tax (V-VI)	1,694	1,449	1,349	3,143	2,316	5,506
VIII. Tax expense						
Current tax	329	387	416	716	596	1,355
Deferred tax Liability / (Assets)	43	(43)	(51)	(0)	16	69
Total Tax expenses (VIII)	372	344	365	716	611	1,424
IX. Profit for the period (VII-VIII)	1,322	1,105	984	2,427	1,705	4,082
X. Other Comprehensive Income						
a) Items that will not be reclassified to profit or loss						
Remeasurement of Actuarial (Gain)/Loss	(2)	4	3	2	(9)	1
Income tax in respect of above	0	(1)	(1)	(1)	2	(0)
b) Items that may be reclassified to Profit & Loss						
Foreign currency translation reserve	13	(10)	(0)	3	(0)	(3)
Total Other Comprehensive Income (X)	11	(7)	2	4	(7)	(2)
XI. Total Comprehensive Income for the year (IX -/+ X)	1,332	1,098	982	2,431	1,712	4,080
Net Profit / (Loss) After Tax for the Period Attributable to:						
- Owners of the Company	1,322	1,105	984	2,427	1,704	4,083
- Non-Controlling Interests	(0)	(0)	0	(0)	1	(1)
Total Other Comprehensive Income / (Expense) Attributable to:						
- Owners of the Company	11	(7)	2	4	(7)	(2)
- Non-Controlling Interests	-	-	-	-	-	-
Total Comprehensive Income / (Expense) for the Period Attributable to:						
- Owners of the Company	1,332	1,098	982	2,431	1,711	4,081
- Non-Controlling Interests	(0)	(0)	0	(0)	1	(1)
Paidup Equity Share Capital (Facevalue Rs 10 each)	2,086	2,086	1,939	2,086	1,939	2,085
Other Equity						41,960
Earnings Per Equity Share- Basic/Diluted (Not annualised for quarter ended)						
Basic Earnings per share (in ₹ per share)	6.34	5.26	5.00	11.64	8.70	20.58
Diluted Earnings per share (in ₹ per share)	6.34	5.26	4.40	11.64	8.09	20.58

SINGHI & CO. Chartered Accountants

Date : 11th November 2026
Place : Mumbai

For and on the behalf of Board of Directors
For Network People Services Technologies Limited

Ashish Aggarwal
Joint Managing Director
DIN: 06986812

NETWORK PEOPLE SERVICES TECHNOLOGIES LTD.

Notes to Statement of Consolidated Financial Results for the Quarter and Half year ended 30th September, 2026

1. The above Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2026 have been prepared by the Parent Company in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. These results were reviewed and recommended by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on November 11, 2026. The Statutory Auditors of the Parent Company have carried out a limited review of the Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2026.

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

3. The 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 companies have been considered in the preparation of the consolidated financial results for the Quarter and Half year ended 30th September, 2026.

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	99.8%
[3] Timepay Digital Infotech Private Limited	Subsidiary	India	85%
[4] NPST Global Solutions LLC	Subsidiary	UAE	100%

SINGHI & CO. Chartered Accountants

For and on the behalf of Board of Directors
For Network People Services Technologies Limited

Ashish

Ashish Aggarwal
Joint Managing Director
DIN: 06986812

NETWORK PEOPLE SERVICES TECHNOLOGIES LTD.

Date : 11th November 2026
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
Telephone : 022-61482100 Email: contact@npstx.com Website: www.npstx.com
Consolidated Statement of Assets & Liabilities as at 30th September, 2026

Sr. No.	Particulars	Figures in Lakhs (unless otherwise stated)	
		As at September 30, 2026 Unaudited	As at March 31, 2026 Audited
I	**ASSETS**		
A	**Non-Current Assets**		
	a) Property Plant & Equipments	833	702
	b) Right of Use Assets	660	767
	c) Intangible Assets	1,636	1,484
	d) Intangible Assets under Development	2,955	2,548
	e) Financial Assets		
	(i) Investment	1,116	77
	(ii) Other Financial Asset	646	698
	f) Deferred Tax Assets (Net)	120	120
	g) Other Non Current Assets	17	22
	Total Non-Current Assets	**7,983**	**6,418**
B	**Current Assets**		
	a) Inventories	451	88
	b) Financial Assets		
	- Trade receivables	9,332	10,432
	- Cash and Cash Equivalents	5,905	27,738
	- Bank Balances other than Cash and Cash Equivalents	20,924	3,200
	- Other Financial Asset	14	5
	c) Non Financial Assets		
	- Other Non Financial Asset	137	126
	d) Current Tax Assets (Net)	-	-
	e) Other Current Assets	6,583	2,819
	Total Current Assets	**43,346**	**44,408**
	TOTAL ASSETS	**51,329**	**50,826**
II	**EQUITY AND LIABILITIES**		
1	**EQUITY**		
	a) Equity Share capital	2,086	2,085
	b) Other Equity - attributable to owners of the company	43,969	41,960
	c) Non Controlling Interest	75	75
	Total Equity	**46,130**	**44,120**
2	**LIABILITIES**		
A	**Non-Current Liabilities**		
	a) Financial Liabilities		
	- Long Term Borrowings	-	-
	- Long Term Lease Liabilities	453	581
	b) Long Term Provisions	149	137
	Total Non-Current Liabilities	**602**	**718**
B	**Current Liabilities**		
	a) Financial Liabilities		
	- Short Term Borrowings	-	552
	- Short Term Lease Liabilities	277	243
	- Trade payables		
	(i) Total outstanding dues of Micro Enterprise and Small Enterprises	745	1,165
	(ii) Total outstanding dues of Creditors other than Micro Enterprise and Small Enterprises	1,388	2,609
	- Other Financial Liabilities	771	494
	b) Short-Term Provisions	67	142
	c) Other Current Liabilities	983	593
	d) Current Tax Liabilities (Net)	366	190
	Total Current Liabilities	**4,597**	**5,988**
	Total Liabilities	**5,199**	**6,706**
	TOTAL EQUITY & LIABILITIES	**51,329**	**50,826**

The accompanying notes are integral part of these Consolidated financial statements

SINGHI & CO. Chartered Accountants

Date : 11th November 2026
Place : Mumbai

For and on the behalf of Board of Directors
For Network People Services Technologies Limited

Ashish

Ashish Aggarwal
Joint Managing Director
DIN: 06986812

NETWORK PEOPLE SERVICES TECHNOLOGIES LTD.

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

Telephone : 022-61482100 Email: contact@npstx.com Website: www.npstx.com

Consolidated Statement of Cash Flow for the Half Year ended September 30, 2026

	Figures in Lakhs (unless otherwise stated)	
Particulars	**Half year ended September 30, 2026**	**Half year ended September 30, 2025**
A. Cash Flow from Operating Activitics		
Net profit Before Tax and Extraordinary Items	3,142	2,316
Adjustments For:		
Depreciation and amortization expense	818	340
Interest and Finance Charges	38	38
Provision for Gratuity and Leave Encashment	-	59
Profit on sale of Investment	(6)	-
Interest Income Earned	(965)	(357)
Fair value adjustment	(44)	(6)
Effects Related to other Comprehensive Income	2	(7)
Operating Profit before working capital changes	**2,985**	**2,383**
Adjustment For:		
Decrease/(Increase) in Inventories	(363)	0
Decrease/(Increase) in Trade receivables	1,099	(2,695)
Decrease/(Increase) in Other Current Financial Asset	(8)	-
Decrease/(Increase) in Other Current Non Financial Asset	(9)	(88)
Decrease/(Increase) in Other Current Asset	(3,764)	(1,779)
Decrease/(Increase) in Other Non Current Assets	5	-
Decrease/(Increase) in Other Non-Current Financial Asset	51	329
(Decrease)/Increase in Trade Payables	(1,642)	26
(Decrease)/Increase in Long term Provision	12	(124)
(Decrease)/Increase in Short term Provision	(74)	197
(Decrease)/Increase in Other Financial Liability	277	-
(Decrease)/Increase in Other Current Liabilities	390	1,563
Cash Generated from Operations	**(1,041)**	**(190)**
Direct Tax	(550)	(587)
Net Cash From /(Used In) Operating Activities (A)	**(1,591)**	**(777)**
B. Cash Flow From Investing Activities		
(Purchase) / Sale of Fixed Assets/ Capital Work In Progress	(1,378)	(2,264)
(Increase) / Decrease in Right of use of Asset	-	85
Decrease/(Increase) in Bank Balances other than Cash and Cash Equivalents	(17,724)	(2,335)
Interest Income	556	357
(Purchase) of Investment	(2,270)	-
Sale of Investment	1,280	-
Net Cash From /(Used In) Investing Activities (B)	**(19,536)**	**(4,157)**
C. Cash Flow From Financing Activities		
Proceeds from Issue of Equity Shares	1	30,001
Interest and Finance Charges	(2)	(38)
Increase/ Decrease in Lease Liability	(153)	(72)
(Decrease)/Increase in Short Term Borrowing	(552)	(203)
Net Cash From Financing Activities (c)	**(706)**	**29,689**
Net Increase / (Decrease) in Cash (A)+(B)+(C)	**(21,833)**	**24,755**
Cash and Cash equivalents at the beginning of the year	27,738	6,931
Cash and Cash equivalents at the end of the year	**5,905**	**31,686**
Cash & Cash Equivalents as at end of the period:		
Cash in Hand	0	0
Balances with Bank		
- Current Accounts/CC Account	828	1,041
- Deposit Accounts (maturity within 3 months from reporting date)	5,077	30,645
Cash and Cash equivalents for the purpose of statement of cash flows	**5,905**	**31,686**

SINGHI & CO. Chartered Accountants

Date : 11th November 2026

Place : Mumbai

For and on the behalf of Board of Directors

For Network People Services Technologies Limited

Ashish

NETWORK PEOPLE SERVICES TECHNOLOGIES LTD.

Ashish Aggarwal

Joint Managing Director

DIN: 06986812