

CA KEYUR SHAH

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Independent Auditor's Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of the Network People Services Technologies Limited, for the Quarter ended June 30, 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of,
Network People Services Technologies Limited

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Network People Services Technologies Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the Quarter ended June 30, 2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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.

The Statement includes the results of the following entities:

- 1. Network People Services Technologies Limited ("Parent")
- 2. SSK Citizen Services Private Limited ("Subsidiary")
- 3. Timepay Digital Infotech Private Limited ("Subsidiary")



303, Shitiratna, B/s. Radisson Blu Hotel, Nr. Panchvati Circle, Ambawadi, Ahmedabad-380006. Gujarat, INDIA.

Ph.: +91 79 48999595 | M.: +91 999 8484 564 • Website: www.keyurshahca.com

E-mail: keyur@keyurshahca.com, ca.keyurshah2015@gmail.com

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the statement provided by the Management related to subsidiary, 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 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.

The accompanying Statement includes the unaudited interim financial results/ financial information in respect of:

We did not review the interim financial statements/financial information/financial results of subsidiary i.e. "SSK Citizen Services Private Limited" and "Timepay Digital Infotech Private Limited" included in the consolidated unaudited financial results, whose interim financial statements/financial information/ financial results reflect total income of Rs. 5.41 Lakhs and total profit after tax of Rs. 2.77 Lakhs for the quarter ended June 30, 2025, as considered in the consolidated unaudited financial results. The interim financial statements / financial information/ financial results have been reviewed by other auditor and their reports vide which they have issued an unmodified conclusion, have been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the consolidated unaudited statement is not modified in respect of the above matters.

For, Keyur Shah & Co.

Chartered Accountants F.R.No. 141173W

Keyur Shah Proprietor

M. No. 153774

UDIN: - 25153774BMIOPI6389

Date: August 8, 2025

Place: Ahmedabad

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 Result for the Quarter ended June 30, 2025

	Figures in Lakhs (unless otherwise stated)			F
	For The Quarter Ended			For Year Ended
Particulars	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
Income	Unaudited	Audited	Unaudited	Audited
	2 262 22	2 (25 20	F 996 0F	17 220 77
I. Revenue from operations	3,362.23	2,635.36	5,886.05	17,320.77
II. Other Income	146.69	176.06	141.34	741.22
III.Total Income (I + II)	3,508.92	2,811.42	6,027.39	18,061.99
IV Expenses:				
Changes in Inventories of Finished Goods, Work- In		2.76	(71.93)	43.61
Progress and Stock-In-Trade	4.475.22	510.00	2 202 46	F 622 60
Project Expense	1,176.32	610.02	2,202.16	5,622.68
Employee benefit expenses	944.62	910.69	1,273.09	4,452.81
Finance costs	20.57	17.61	6.25	34.31
Depreciation and Amortisation	142.61	206.01	142.61	688.23
Other expenses	258.16	237.44	362.59	1,185.21
Total expenses (IV)	2,542.28	1,984.53	3,914.77	12,026.85
V Profit Before Prior Period and Exceptional Item (III - IV)	966.64	826.89	2,112.62	6,035.14
VI Prior Period Item/Exceptional Item				
VII Profit before tax (V-VI)	966.64	826.89	2,112.62	6,035.14
VIII Tax expense				
Current tax	180.59	220.68	539.30	1,544.03
Deferred tax Liability / (Assets)	66.68	5.41	5.46	(29.02)
Total Tax expenses (VIII)	247.27	226.09	544.76	1,515.01
IX Profit for the period (VII-VIII)	719.37	600.80	1,567.86	4,520.13
X Other Comprehensive Income				
a) Items that will not be reclassified to Profit & Loss	(12.43)	(5.73)	(5.74)	(22.94)
Income tax in respect of above	3.13	1.44	1.44	5.77
b) Items that may be reclassified to Profit & Loss				
Income tax in respect of above				
Total Other Comprehensive Income (X)	(9.30)	(4.29)	(4.30)	(17.17)
XI. Total Comprehensive Income for the year(IX-X)	728.67	605.09	1,572.16	4,537.30
Al. Total comprehensive income for the year(IA-A)	720.07	005.05	1,372.10	4,557.50
Net Profit / (Loss) After Tax for the Period Attributable to:				
- Owners of the Company	718.96	600.87	1,567.73	4,519.63
- Non-Controlling Interests	0.41	(0.08)	0.13	0.50
- Non-Controlling interests	0.41	(0.00)	0.13	0.50
Total Other Comprehensive Income / (Expense) Attributable to:				
- Owners of the Company	(9.30)	(4.29)	(4.30)	(17.17)
- Non-Controlling Interests	(3.50)	(4.25)	(1.50)	(2,12,1
- Non-Controlling interests				
Total Comprehensive Income //Evnance) for the Baried Attributable to				
Total Comprehensive Income / (Expense) for the Period Attributable to:	728.26	605.17	1,572.03	4,536.80
- Owners of the Company				0.50
- Non-Controlling Interests	0.41	(0.08)	0.13	0.50
Daidur Fauity Chara Carital /Faravalus Da 10 aach)	1,939.53	1,938.99	1,938.60	1,938.99
Paidup Equity Share Capital (Facevalue Rs 10 each)	1,939.33	1,330.33	1,956.00	8,431.81
Other Equity Englings Pay Equity Share Pasis/Diluted				0,431.81
Earnings Per Equity Share- Basic/Diluted				
(Not annualised for quarter ended)	3.74	2.10	9.00	23.31
Basic Earnings per share (in ₹ per share)	3.71	3.10	8.09	
Diluted Earnings per share (in ₹ per share)	3.70	3.09	8.07	23.27

For, Network People Services Technologies Limited

Ashish Aggarwal
Joint Managing Director
DIN:06986812

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Date : August 8, 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

Consolidated Financial Result for the Quarter ended June 30, 2025

Notes to statement of Unaudited Consolidated Financial Results for the quarter June 30, 2025:

- [1] The above un-audited Consolidated financial results for the Quarter ended June 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 August 8, 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/ restated/adjusted/rectified/recasted wherever considered necessary
- [3] Basis of Preparation of the Statement and Adoption of Indian Accounting Standards. The Company has adopted Indian Accounting Standard (IND AS) specified under companies (Indian) Accounting Standard Rules, 2015 [as ammended] precribed under section 133 of the companies act,2013.
- [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 Figure for the Quarter ended March 31,2025 are balancing figures between the un-audited figures in respect of Nine Months ended on December 31, 2024 and the audited figures of the year ended on March 31,2025.
- [6] The Parent Company has allotted 5,350 equity shares of face value ₹10 each to employees pursuant to the ESOP Plan 2023, as approved by the Board of Directors in its meeting held on May 27, 2025.
- [7] Following subsidiary company has been considered in the preparation of the consolidated financial results for the quarter ended June 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	85.00%

[8] The Parent 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

[9] The Status of investor's complaints during the quarter ended on June 30, 2025 as under:-

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

Date : August 8, 2025 Place : Mumbai Ashish Aggarwal
Joint Managing Director

For, Network People Services Technologies Limited

DIN:06986812