

CA KEYUR SHAH

FCA, B.Com, ISA, FAFD Certified

Independent Auditor's Limited Review Report on the Quarterly Unaudited Standalone 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 the statement of unaudited Standalone financial results of **Network People Services Technologies Limited** for the Quarter ended **June 30, 2025** attached herewith, being submitted by the company pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement, which is the responsibility of the Company Management and approved by the Company 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 in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the independent Auditor of the Entity", issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primary to inquire of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit 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 have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable Indian Accounting standard ("Ind AS") and other recognized accounting practices and policies as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information require to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Keyur Shah & Co.

Chartered Accountants

F.R.No. 141173W

Keyur Shah Proprietor

M. No. 153774

UDIN: -25153774BMIOPH2435

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

Standalone Financial Result for the Quarter Ended June 30, 2025

| | Figures in Lakhs (unless otherwise stated) | | | |
|--|--|----------------|---------------|----------------|
| Particulars | For The Quarter Ended | | | For Year Ended |
| | June 30, 2025 | March 31, 2025 | June 30, 2024 | March 31, 2025 |
| | Unaudited | Audited | Unaudited | Audited |
| Income | | | | |
| I. Revenue from operations | 3,361.38 | 2,630.08 | 5,885.34 | 17,312.17 |
| II. Other Income | 142.13 | 170.96 | 135.28 | 718.44 |
| III.Total Income (I + II) | 3,503.51 | 2,801.04 | 6,020.62 | 18,030.61 |
| IV Expenses: | | | | 71 |
| Changes in Inventories of Finished Goods, Work-In | | | (65.68) | 50.72 |
| Progress and Stock-In-Trade | | | (65.68) | 50.72 |
| Project Expense | 1,175.25 | 609.50 | 2,199.67 | 5,617.55 |
| Employee benefit expenses | 943.93 | 909.02 | 1,272.09 | 4,445.18 |
| Finance costs | 20.57 | 17.61 | 6.25 | 34.31 |
| Depreciation and Amortisation | 142.58 | 206.04 | 142.61 | 688.04 |
| Other expenses | 257.31 | 231.84 | 354.28 | 1,160.74 |
| Total expenses (IV) | 2,539.64 | 1,974.01 | 3,909.22 | 11,996.54 |
| V Profit Before Prior Period and Exceptional Item (III - IV) | 963.87 | 827.03 | 2,111.40 | 6,034.07 |
| VI Prior Period Item/Exceptional Item | | | | - |
| VII Profit before tax (V-VI) | 963.87 | 827.03 | 2,111.40 | 6,034.07 |
| VIII Tax expense | | | | |
| Current tax | 179.89 | 219.87 | 538.98 | 1,542.86 |
| Deferred tax Liability / (Assets) | 66.68 | 5.43 | 5.46 | (29.00) |
| Total Tax expenses (VIII) | 246.57 | 225.30 | 544.44 | 1,513.86 |
| IX Profit for the period (VII-VIII) | 717.30 | 601.73 | 1,566.96 | 4,520.21 |
| X Other Comprehensive Income | | | | |
| a) Items that will not be reclassified to Profit & Loss | (12.43) | (5.74) | (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) | (4.30) | (4.30) | (17.17) |
| XI. Total Comprehensive Income for the year(IX-X) | 726.60 | 606.03 | 1,571.26 | 4,537.38 |
| Paidup Equity Share Capital (Facevalue Rs 10 each) | 1,939.53 | 1,938.99 | 1,938.60 | 1,938.99 |
| Other Equity | | | | 8,425.44 |
| Earnings Per Equity Share- Basic/Diluted | | | | |
| (Not annualised for quarter ended) | | | | |
| Basic Earnings per share (in ₹ per share) | 3.70 | 3.10 | 8.11 | 23.31 |
| Diluted Earnings per share (in ₹ per share) | 3.69 | 3.10 | 8.09 | 23.28 |

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

Standalone Financial Result for the Quarter Ended June 30, 2025

Notes to Statements of Unaudited Standalone Financial Result for the Quarter ended June 30, 2025

- [1] The above un-audited Standalone 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 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] 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

[8] The Status of investor's complaints during the guarter ended on June 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 |

For, Network People Services Technologies Limited

Ashish Aggarwal
Joint Managing Director
DIN:06986812

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Date : August 8, 2025 Place : Mumbai