HYPERSOFT TECHNOLOGIES LIMITED
CIN: L62010TG1983PLC003912
Registered Office: Unit 117, 1st Floor Techno-1 Sy. No. 86, 87(P), 88(P), 88/1, Raidurg, Serilingampally Mandal, Ranga Reddy, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
Website-www.hypersoftindia.com **Email:** info@hypersoftindia.com Ph: 8143858084

Date: 12th November 2025

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai - 400001

Scrip Code: **539724**

Sub: Outcome of Board Meeting under Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ['Listing Regulations']

Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby wish to inform you that the Board of Directors of the Company in their meeting held on Wednesday, 12th Day of November 2025 held through VC/OAVM, inter-alia have

1. Considered and Approved the Un-audited Standalone Financial results of the Company for the quarter and half year ended on 30th September 2025.

2. Considered and Approved the Un-audited Consolidated Financial results of the Company for the quarter and half year ended on 30th September 2025

3. Taken note of Limited Review Reports of Statutory Auditors on the Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended 30" September, 2025, issued by the Statutory Auditors, M/s Anant Rao & Mallik, Chartered Accountants as required under Regulation 33 of the Listing Regulations

4. Approved setting up of Branch office of the Company overseas in the following Countries
   (i) United States of America
   (ii) Dubai
   (iii) Malaysia
   (iv) Australia
   (v) Vietnam
   (vi) Indonesia

P. Madhava Reddy

HYPERSOFT TECHNOLOGIES LIMITED Hyderabad

HYPERSOFT TECHNOLOGIES LIMITED
CIN: L62010TG1983PLC003912
Registered Office: Unit 117, 1st Floor Techno-1 Sy. No. 86, 87(P), 88(P), 88/1, Raidurg, Serilingampally Mandal, Ranga Reddy, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
Website-www.hypersoftindia.com **Email:** info@hypersoftindia.com Ph: 8143858084

5. Approved alteration of Memorandum of Association of the Company for addition of new objects of the Company with respect Green Energy Space and Infra Space

The meeting commenced at 03.40 PM and concluded at 04.20 PM

This is for your information and records.

Thanking you,

For HYPERSOFT TECHNOLOGIES LIMITED

P. Manohar Reddy

HYPERSOFT TECHNOLOGIES LIMITED Hyderabad

Manohar Reddy Pandi
Compliance Officer and Company Secretary
Membership No: A35524

INDIA
Since 1983

ANANT RAO & MALLIK
Chartered Accountants

B-409 / 410, Kushal Towers, Khairatabad, Hyderabad-500004. Phone : 040-23320286 E-mail : armcas@gmail.com

12-11-2025

LIMITED REVIEW REPORT

Review Report to
The Board of Directors of
HYPERSOFT TECHNOLOGIES LIMITED

1. We have reviewed the accompanying statement of Unaudited Standalone Financial results of **HYPERSOFT TECHNOLOGIES LIMITED** ("Company") for the quarter ended September 30, 2025 and year to date from April 1, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("The Regulation"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

2. We conducted our review in accordance with the Standards 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ANANT RAO & MALLIK
Chartered Accountants
FRN : 006266S

V. ANANT RAO
Partner
M.No. : 022644
UDIN : 25022644BMJVCP2018

HYPERSOFT TECHNOLOGIES LIMITED

CIN: L62010TG1983PLC003912

Regd Office: Unit 117, 1st Floor Techno-1 Raidurg, Serilingampally Mandal, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-09-2025

Amt in Lacs except EPS

Sl. No.		For Quarter ended			Year to date		Year Ended
	Particulars	**30-09-2025**	**30-06-2025**	**30-09-2024**	**30-09-2025**	**30-09-2024**	**31-03-2025**
	(Refer Notes Below)	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Audited)**
	Nature of Report - Standalone or Consolidated	**Standalone**	**Standalone**	**Standalone**	**Standalone**	**Standalone**	**Standalone**
	REVENUE :						
I	Revenue from Operations	1,075.77	992.86	1.41	2,068.63	15.33	804.75
II	Other Income	1.88	2.87	2.49	4.75	5.87	5.99
III	**Total Revenue (I + II)**	1,077.65	995.73	**3.90**	**2073.38**	21.20	**810.73**
IV	**EXPENSES :**						
	a) Cost of Inputs consumed	876.46	817.25	-	1,693.72	-	684.85
	b) Changes in Inventories of Finished Goods	-	-	-	-	-	-
	c) Employee Benefits Expense	60.06	40.12	4.04	100.18	11.77	46.67
	d) Finance Cost	0.07	0.23	0.05	0.30	0.23	0.59
	e) Depreciation and Amortisation Expense	0.10	0.10	0.08	0.20	0.18	0.67
	f) Any Item exceeding 10 % of the total expenditure			-	-	0.00	-
	g) Other Expenses	6.34	25.14	2.38	31.48	12.86	30.64
	Total Expenses	**943.03**	**882.84**	**6.55**	**1825.88**	**25.04**	**763.41**
V	**Profit / (Loss) before Exceptional and Extraordinary items (III-IV)**	**134.62**	**112.88**	**(2.65)**	**247.50**	**(3.84)**	**47.32**
VI	**a) Exceptional Items**	-	-	-	-	-	-
	b) Extraordinary Items	-	-	-	-	-	-
VII	**Profit / (Loss) Before Tax (V - VI)**	**134.62**	**112.88**	**(2.65)**	**247.50**	**(3.84)**	**47.32**
VIII	**Tax Expense :**						
	(a) Current Tax	39.51	29.35	-	68.86	-	12.52
	(b) Income Tax - Earlier Years			-		-	7.85
	(c) Deferred Tax		0.01	-	0.02	-	6.31
IX	**Profit/(Loss) After Tax (Continuing operations) (VII - VIII)**	**95.11**	**83.53**	**(2.65)**	**178.62**	**(3.84)**	**20.64**
X	**Other Comprehensive Income (Net)**	-	-	-	-	-	-
XI	**Total Comprehensive Income (IX + X)**	95.11	83.53	(2.65)	178.62	(3.84)	20.64
XII	**Paid-up Share Capital**	1649.22	449.22	449.22	1649.22	444.90	449.22
XIII	**Face Value of the Shares**	Rs. 10.00	Rs. 10.00	Rs. 10.00	Rs. 10.00	Rs. 10.00	Rs. 10.00
XIV	**Other Equity :**						
	- Total Reserves	(28.32)	(123.43)	(231.43)	(28.32)	(231.43)	(206.95)
XV	**Earnings Per Share (before extraordinary items) (of Rs. 10/- each) Not Annualised :**						
	a) Basic	1.27	1.96	(0.06)	2.39	(0.09)	0.49
	b) Diluted	0.59	1.96	(0.06)	1.10	(0.09)	0.49

Notes:

1) The above audited financial results were reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 12th Novmber, 2025 and the limited review of the same have been carried out by the Statutory Auditors of the company.

2) The Company had adopted the Indian Accounting Standards (Ind AS) from April 1, 2017 and these financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 an other accounting principles generally acepted in India.

3) The format of unaudited quarterly results as prescribed by SEBI's Circular CIR/CFD/CMD / 15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI Circular dated 5th July, 2016, Ind AS and Schedule III of the Companies Act, 2013.

4) The Company has one reportable business segment viz., Software Development and Services.

5) The previous period figures have been rearranged / regrouped, wherever necessary, to confirm to current period classification.

By and on behalf of the Board of Directors of
HYPERSOFT TECHNOLOGIES LIMITED

Place: Singapore
Date : 12.11.2025

N. Purna Babu

Narra Purna Babu
Managing Director

HYPERSOFT TECHNOLOGIES LIMITED

CIN NO. L62010TG1983PLC003912

Regd Office: Unit 117, 1st Floor Techno-1 Raidurg, Serilingampally Mandal, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

STANDALONE BALANCE SHEET AS AT 30-09-2025

Particulars	As at 30-09-2025 Rs. In Lakhs	As at 31-03-2025 Rs. In Lakhs
I. ASSETS		
(1) Non-Current Assets :		
(a) Property, Plant and Equipment	3.13	3.24
(b) Other Intangible Assets	0.34	0.22
(c) Financial Assets :	-	-
(i) Investments	1,200.00	-
(ii) Other Financial Assets	2.87	2.87
(d) Deferred Tax Assets (Net)	-	-
Total Non-Current Assets	**1,206.35**	**6.33**
(2) Current Assets :		
(a) Financial Assets :		
i) Trade Receivables	636.78	179.62
ii) Cash and Cash Equivalents	89.93	45.84
iii) Other Bank balances	4.04	4.04
iv) Other Financial Assets	-	-
(b) Current Tax Assets	50.90	28.24
(c) Other Current Assets	390.07	47.65
Total Current Assets	**1,171.72**	**305.39**
Total Assets	**2,378.07**	**311.72**
II. EQUITY AND LIABILITIES		
(1) Equity :		
(a) Equity Share Capital	1,649.22	449.22
(b) Other Equity	(28.32)	(206.95)
Total Equity	**1,620.90**	**242.27**
(2) Liabilities :		
Non-Current Liabilities :		
(a) Provisions	-	-
(b) Deferred Tax Liabilities (Net)	0.05	0.03
Total Non-Current Liabilities	**0.05**	**0.03**
Current Liabilities :		
(a) Financial Liabilities :		
i) Short Terms Borrowings	2.16	(0.00)
ii) Trade Payables	-	-
a) MSME Enterprises	-	1.70
b) Others	502.15	4.75
iii) Other Liabilities	-	7.83
(b) Other Current Liabilities	179.75	52.09
(c) Short Term Provisions	73.06	3.05
Total Current Liabilities	**757.12**	**69.43**
Total Liabilities	757.17	69.46
Total Equity & Liabilities	**2,378.07**	**311.72**

N. Purna Babu

HYPERSOFT TECHNOLOGIES LIMITED

CIN NO. L62010TG1983PLC003912

Regd Office: Unit 117, 1st Floor Techno-1 Raidurg, Serilingampally Mandal, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30-09-2025

Sno.	Particulars	30-09-2025	31-03-2025
		Rs.	Rs.
A.	**Cash Flow from Operating Activities**		
	Net Profit / (Loss) before Tax	247.51	47.32
	Adjustments for:	-	-
	Depreciation	0.20	0.67
	Finance Cost	0.30	0.59
	Interest Income	-	(5.72)
	Loss on Sale of Assets	-	-
	Current Tax Paid (Net of Refunds)	-	-
		-	-
	Operating Profit / (Loss) before Working Capital Changes	**248.00**	**42.85**
	Non-Current Provisions	-	(37.92)
	Financial Liabilities	2.16	6.11
	Increase / (Decrease) in Trade Payables	495.70	4.94
	Increase / (Decrease) in Other Current Liabilities	119.83	46.44
	Increase / (Decrease) in Short Term Provisions	70.00	(5.83)
	Decrease / (Increase) in Inventory	-	-
	Decrease / (Increase) in Trade Receivables	(457.16)	(171.93)
	Decrease / (Increase) in Other Financial Assets	-	0.20
	Decrease / (Increase) in Other Current Assets	(365.07)	170.19
	Cash generated from Operating Activities	**113.46**	**55.04**
	Income Tax Paid	(68.86)	(20.37)
	Net Cash Flow from Operating Activities	**44.60**	**34.67**
B.	**Cash Flow from Investing Activities :**		
	Acquisition of Property, Plant Equipment	(0.21)	(0.49)
	Sale of Property, Plant Equipment	-	-
	Interest received	-	5.72
	Investments in Subsidiary Company	(1,200.00)	-
	Net Cash Flow from Investing Activities	**(1,200.21)**	**5.23**
C.	**Cash Flow from Financing Activities :**		
	Increase / (Decrease) in Short Term Borrowings	-	(1.60)
	Equity Shares Issued	1,200.00	-
	Decrease in Capital Work-in-Progress	-	-
	Finance Costs	(0.30)	(0.59)
	Net Cash Flow from Financing Activities	**1,199.70**	**(2.18)**
	Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	44.09	37.72
	Opening Cash and Cash Equivalents	45.84	8.12
	Closing Cash and Cash Equivalents	**89.93**	**45.84**

Notes:

1 The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (Ind As 3) 'Cash Flow Statements' notified by the Central Govt under Companies (Accounting Standards) Rules, 2006.

2 Previous year figures have been regrouped / rearranged, wherever necessary to conform to the current period classification.

N. Purna Babu

INDIA
Since 1983

ANANT RAO & MALLIK
Chartered Accountants

B-409 / 410, Kushal Towers, Khairatabad, Hyderabad-500004. Phone : 040-23320286 E-mail : armcas@gmail.com

Limited Review Report

Review Report to
The Board of Directors of
Hypersoft Technologies Limited

1. We have reviewed the accompanying statement of unaudited Consolidated Financial results of **Hypersoft Technologies Limited** ("Company") and its subsidiaries (together, the "Group") for the quarter ended September 30, 2025 and year to date from April 1, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("The Regulation').

2. The preparation of the Statement 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 Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standards 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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, as amended, to the extent applicable.

4. The Statement Include the results of the entities as given in the Annexure-1 to this report.

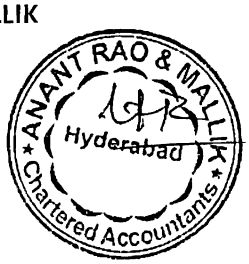
5. Based on our review conducted as above and on consideration of report of other auditors on the unaudited separate quarterly financial results and on other financial information of the components, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in applicable Indian Accounting Standards prescribed under section 133 of Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

ANANT RAO & MALLIK Hyderabad Chartered Accountants

6. We did not review the interim financial results and other financial information of one subsidiary company and two step down subsidiaries. These Subsidiary and step-down subsidiaries were acquired by way of swap of shares during the quarter ended September, 2025, effective from 01-07-2025. The interim financial results of these Subsidiary and Step-down Subsidiaries reflect Total Assets of Rs. 529.53 Lakhs as at September 30, 2025. Total Revenue of Rs. 584.99 Lakhs, Total Net Profit after Tax of Rs. 145.52 Lakhs, Total Comprehensive Income of Rs. 161.89 Lakhs for the quarter ended September 30, 2025. as considered in the consolidated unaudited financial results. These interim financial results have been certified by the management and reviewed by other auditors and our conclusions on the statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the certification of the management, review by the other auditors and procedures performed by us stated above.

Our Conclusion on the Statement is not modified in respect of the above matter.

For ANANT RAO & MALLIK
Chartered Accountants
FRN : 006266S



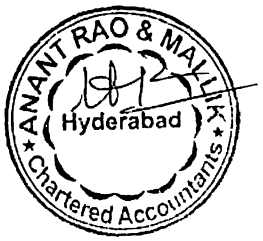
V. ANANT RAO
Partner
M.No. : 022644
UDIN : 25022644BMJVC92520

Place : Hyderabad
Date : 12-11-2025

Annexure-I to The Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results

Unaudited Consolidated Financial results for Quarter ended 30-09-2025 include results of the following entities :

Sl.No	Name of the Entity	Status
1	NX Global Pte. Ltd., Singapore	Wholly Owned Subsidiary
2	Mindgate solutions Pte. Ltd., Singapore	Step Down Subsidiary (Wholly owned subsidiary of NX Global Pte. Ltd., Singapore)
3	Mindgate Solutions LLC., USA	Step Down Subsidiary (Wholly owned subsidiary of NX Global Pte. Ltd., Singapore)



HYPERSOFT TECHNOLOGIES LIMITED

CIN: L62010TG1983PLC003912

Regd Office: Unit 117, 1st Floor Techno-1 Raidurg, Serilingampally Mandal, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-09-2025

Amt in Lacs except EPS

Sl. No.		For Quarter ended			Year to date		Year Ended
	Particulars	**30-09-2025**	**30-06-2025**	**30-09-2024**	**30-09-2025**	**30-09-2024**	**31-03-2025**
	(Refer Notes Below)	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Audited)**
	Nature of Report - Standalone or Consolidated	**Consolidated**	**Consolidated**	**Consolidated**	**Consolidated**	**Consolidated**	**Consolidated**
	REVENUE :						
I	Revenue from Operations	1,660.76	-	-	2,653.62	-	-
II	Other Income	1.88	-	-	4.75	-	-
III	**Total Revenue (I + II)**	**1,662.64**	-	-	**2658.37**	-	**-**
IV	**EXPENSES :**						
	a) Cost of Inputs consumed	1,242.30	-	-	2,059.55	-	-
	b) Changes in Inventories of Finished Goods	-	-	-	-	-	-
	c) Employee Benefits Expense	130.80	-	-	170.92	-	-
	d) Finance Cost	0.96	-	-	1.18	-	-
	e) Depreciation and Amortisation Expense	0.10	-	-	0.20	-	-
	f) Any Item exceeding 10 % of the total expenditure	-		-	-	-	-
	g) Other Expenses	7.54	-	-	32.68	-	-
	Total Expenses	**1381.69**	-	-	**2264.53**	-	-
V	**Profit / (Loss) before Exceptional and Extraordinary items (III-IV)**	**280.95**	-	-	**393.84**	-	-
VI	**a) Exceptional Items**	-	-	-	-	-	-
	b) Extraordinary Items	-	-	-	-	-	-
VII	**Profit / (Loss) Before Tax (V - VI)**	**280.95**	-	-	**393.84**	-	-
VIII	**Tax Expense :**						
	(a) Current Tax	40.31	-	-	69.66	-	-
	(b) Income Tax - Earlier Years			-		-	-
	(c) Deferred Tax	0.01	-	-	0.02	-	-
IX	**Profit/(Loss) After Tax (Continuing operations) (VII - VIII)**	**240.63**	-	-	**324.16**	-	-
X	**Other Comprehensive Income (Net)**	16.37	-	-	16.37	-	-
XI	**Total Comprehensive Income (IX + X)**	257.00	-	-	340.53	-	-
XII	**Paid-up Share Capital**	1649.22	-	-	1649.22	-	-
XIII	**Face Value of the Shares**	Rs. 10.00	-	-	Rs. 10.00	-	-
XIV	**Other Equity :**						
	- Total Reserves	133.57	-	-	133.57	-	-
XV	**Earnings Per Share (before extraordinary items) (of Rs. 10/- each) Not Annualised :**						
	a) Basic	3.22	-	-	4.34	-	-
	b) Diluted	1.48	-	-	1.99	-	-

Notes:

1) The above audited financial results were reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 12th Novmber, 2025 and the limited review of the same have been carried out by the Statutory Auditors of the company.

2) The Company had adopted the Indian Accounting Standards (Ind AS) from April 1, 2017 and these financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 an other accounting principles generally acepted in India.

3) The format of unaudited quarterly results as prescribed by SEBI's Circular CIR/CFD/CMD / 15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI Circular dated 5th July, 2016, Ind AS and Schedule III of the Companies Act, 2013.

4) The Company had aquired a Subsidiary in Q2 FY 2025-26 by way of swap of shares. This is the first quarter for consolidation. Hence, the first Consolidated Statement of Profit & Loss was made as on 30-09-2025.

5) The Company has one reportable business segment viz., Software Development and Services.

6) The previous period figures have been rearranged / regrouped, wherever necessary, to confirm to current period classification.

By and on behalf of the Board of Directors of
HYPERSOFT TECHNOLOGIES LIMITED

N. Purna Babu

Narra Purna Babu
Managing Director

Place : Singapore
Date : 12.11.2025

HYPERSOFT TECHNOLOGIES LIMITED

CIN NO. L62010TG1983PLC003912

Regd Office: Unit 117, 1st Floor Techno-1 Raidurg, Serilingampally Mandal, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

CONSOLIDATED BALANCE SHEET AS AT 30-09-2025

Particulars	As at 30-09-2025 Rs. In Lakhs	As at 31-03-2025 Rs. In Lakhs
I. ASSETS		
(1) Non-Current Assets :		
(a) Property, Plant and Equipment	3.13	-
(b) Other Intangible Assets	0.34	-
(c) Goodwill	554.90	
(d) Financial Assets :	-	-
(i) Investments	-	
(ii) Other Financial Assets	413.05	-
(e) Deferred Tax Assets (Net)	-	-
Total Non-Current Assets	**971.42**	**-**
(2) Current Assets :		
(a) Financial Assets :		
i) Trade Receivables	1,382.08	-
ii) Cash and Cash Equivalents	109.09	-
iii) Other Bank Balances	4.04	-
iv) Other Financial Assets	-	-
(b) Current Tax Assets	50.90	-
(c) Other Current Assets	390.07	-
Total Current Assets	**1,936.17**	**-**
Total Assets	**2,907.60**	**-**
II. EQUITY AND LIABILITIES		
(1) Equity :		
(a) Equity Share Capital	1,649.22	-
(b) Other Equity	133.57	-
Total Equity	**1,782.79**	**-**
(2) Liabilities :		
Non-Current Liabilities :		
(a) Provisions	-	-
(b) Deferred Tax Liabilities (Net)	5.80	-
Total Non-Current Liabilities	**5.80**	**-**
Current Liabilities :		
(a) Financial Liabilities :		
i) Short Terms Borrowings	2.16	-
ii) Trade Payables	-	
a) MSME Enterprises	-	-
b) Others	813.32	-
iii) Other Liabilities	23.51	-
(b) Other Current Liabilities	206.96	-
(c) Short Term Provisions	73.06	-
Total Current Liabilities	**1,119.01**	**-**
Total Liabilities	**1,124.80**	**-**
Total Equity & Liabilities	**2,907.60**	**-**

Note : The Company had aquired a Subsidiary in Q2 FY 2025-26 by way of swap of shares.
This is the first quarter for consolidation. Hence, the first Consolidated Balance Sheet was made as on 30-09-2025.

N. Purna Babu

HYPERSOFT TECHNOLOGIES LIMITED

CIN NO. L62010TG1983PLC003912

Regd Office: Unit 117, 1st Floor Techno-1 Raidurg, Serilingampally Mandal, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30-09-2025

Sno.	Particulars	30-09-2025	2024-25
		Rs. In Lakhs	Rs. In Lakhs
A.	**Cash Flow from Operating Activities**		
	Net Profit / (Loss) before Tax	393.83	-
	Adjustments for:		-
	Depreciation	0.20	-
	Finance Cost	1.18	-
	Interest Income	(4.75)	-
	Loss on Sale of Assets		-
	Foreign Currency Translation difference	22.12	-
	Operating Profit / (Loss) before Working Capital Changes	**412.58**	**-**
	Non-Current Provisions	-	-
	Financial Liabilities	-	-
	Increase / (Decrease) in Trade Payables	806.87	-
	Increase / (Decrease) in Short Term Borrowings	2.16	
	Increase / (Decrease) in Other Current Liabilities	170.55	-
	Increase / (Decrease) in Short Term Provisions	70.00	-
	Decrease / (Increase) in Inventory	-	-
	Decrease / (Increase) in Trade Receivables	(1,202.46)	-
	Decrease / (Increase) in Other Financial Assets	(410.18)	-
	Decrease / (Increase) in Other Current Assets	(365.07)	-
	Cash generated from Operating Activities	**(515.55)**	**-**
	Income Tax Paid	(69.66)	-
	Net Cash Flow from Operating Activities	**(585.21)**	**-**
B.	**Cash Flow from Investing Activities :**		
	Acquisition of Property, Plant Equipment	(0.21)	-
	Sale of Property, Plant Equipment	-	-
	Interest received	4.75	-
	Goodwill on Acquisition of Subsidiaries	(554.90)	
	Net Cash Flow from Investing Activities	**(550.36)**	**-**
C.	**Cash Flow from Financing Activities :**		
	Increase / (Decrease) in Short Term Borrowings		-
	Equity Shares Issued	1,200.00	-
	Decrease in Capital Work-in-Progress		-
	Finance Costs	(1.18)	-
	Net Cash Flow from Financing Activities	**1,198.82**	**-**
	Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	63.25	-
	Opening Cash and Cash Equivalents	45.84	-
	Closing Cash and Cash Equivalents	**109.09**	**-**

Notes:

1 The above Cash Flow Statement has been prepared under the Indirect Method as set out in the Accounting Standard 3 (Ind As 3) Cash Flow Statements notified by the Central Govt under Companies (Accounting Standards) Rules, 2006.

2 Previous year figures have been regrouped / rearranged, wherever necessary to conform to the current period

N. Purna Babu