

Date: 23rd October 2026

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 Friday, 23rd Day of October 2026 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 2026.
2. Considered and Approved the Un-audited Consolidated Financial results of the Company for the quarter and half year ended on 30th September 2026
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 30th September, 2026, issued by the Statutory Auditors, M/s Anant Rao & Mallik, Chartered Accountants as required under Regulation 33 of the Listing Regulations
4. Considered and approved the declaration of an Interim Dividend at the rate of 2.5% (i.e., Rs.0.25 per equity share of face value Rs.10/- each) for the Financial Year 2026-27.

P. Marudhan Reddy



The meeting commenced at 04.10 PM and concluded at 04.35 PM

This is for your information and records.

Thanking you,

For HYPERSOFT TECHNOLOGIES LIMITED

P. Manohar Reddy

Manohar Reddy Pandi

Company Secretary

Membership No: A35524



23-10-2026

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, 2026 and year to date from April 1, 2026 to September 30, 2026 (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 : 26022644ELVUNM6289



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 30-09-2026

Sl. No.	Particulars	For Quarter ended			Year to date		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
	(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	2,027.59	1,723.25	1,075.77	3,750.84	2,068.63	3,614.03
II	Other Income	0.10	11.05	1.88	11.16	4.75	27.31
III	Total Revenue (I + II)	2,027.69	1,734.30	1077.65	3762.00	2073.38	3,641.34
IV	EXPENSES :						
	a) Cost of Inputs consumed	1,686.51	1,362.64	876.46	3,049.14	1,693.72	2,768.05
	b) Changes in Inventories of Finished Goods	-	-	-	-	-	-
	c) Employee Benefits Expense	111.55	137.22	60.06	248.77	100.18	332.79
	d) Finance Cost	-	-	0.07	-	0.30	0.73
	e) Depreciation and Amortisation Expense	0.06	0.06	0.10	0.12	0.20	0.40
	f) Any Item exceeding 10 % of the total expenditure	-	-	-	-	-	-
	g) Other Expenses	25.78	46.26	6.34	72.04	31.48	133.09
	Total Expenses	1823.89	1546.18	943.03	3370.07	1825.88	3235.05
V	Profit / (Loss) before Exceptional and Extraordinary items (III-IV)	203.79	188.12	134.62	391.93	247.50	406.29
VI	a) Exceptional Items	-	-	-	-	-	-
	b) Extraordinary Items	-	-	-	-	-	-
VII	Profit / (Loss) Before Tax (V - VI)	203.79	188.12	134.62	391.93	247.50	406.29
VIII	Tax Expense :						
	(a) Current Tax	52.99	48.91	39.51	101.90	68.86	113.79
	(b) Income Tax - Earlier Years	-	-	-	-	-	-
	(c) Deferred Tax	-	-	-	-	0.02	0.19
IX	Profit/(Loss) After Tax (Continuing operations) (VII - VIII)	150.81	139.21	95.11	290.03	178.62	292.30
X	Other Comprehensive Income (Net)	0.02	-0.33	-	-0.31	-	1.10
XI	Total Comprehensive Income (IX + X)	150.83	138.88	95.11	289.72	178.62	293.40
XII	Paid-up Share Capital	8469.22	8469.22	1649.22	8469.22	1649.22	8469.22
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	13504.67	13353.83	(28.32)	13504.67	(28.32)	13214.95
XV	Earnings Per Share (before extraordinary items) (of Rs. 10/- each)						
	Not Annualised :						
	a) Basic	0.18	0.16	1.27	0.34	2.39	1.76
	b) Diluted	0.18	0.16	0.59	0.34	1.10	0.35

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 23rd October, 2026 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 and other accounting principles generally accepted 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

N. Purna Babu
Narra Purna Babu
Managing Director
DIN: 10674419



Place : Singapore
Date : 23-10-2026

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 30-09-2026

Particulars	As at 30-09-2026	As at 31-03-2026
	Rs. In Lakhs	Rs. In Lakhs
<u>I. ASSETS</u>		
(1) Non-Current Assets :		
(a) Property, Plant and Equipment	2.33	3.02
(b) Other Intangible Assets	0.24	0.25
(c) Financial Assets :	-	-
(i) Investments	21,148.50	21,148.50
(ii) Other Financial Assets	0.63	0.63
(d) Deferred Tax Assets (Net)	-	-
 Total Non-Current Assets	21,151.70	21,152.40
(2) Current Assets :		
(a) Financial Assets :		
i) Trade Receivables	1,372.82	1,777.67
ii) Cash and Cash Equivalents	142.03	92.28
iii) Other Bank balances	4.36	4.25
iv) Other Financial Assets	-	-
(b) Current Tax Assets	126.34	82.67
(c) Other Current Assets	140.60	334.82
 Total Current Assets	1,786.15	2,291.69
 Total Assets	22,937.85	23,444.09
<u>II. EQUITY AND LIABILITIES</u>		
(1) Equity :		
(a) Equity Share Capital	8,469.22	8,469.22
(b) Other Equity	13,504.67	13,214.95
 Total Equity	21,973.88	21,684.17
(2) Liabilities :		
Non-Current Liabilities :		
(a) Provisions	2.85	2.85
(b) Deferred Tax Liabilities (Net)	0.50	0.61
 Total Non-Current Liabilities	3.35	3.46
Current Liabilities :		
(a) Financial Liabilities :		
i) Short Terms Borrowings	-	-
ii) Trade Payables		
a) MSME Enterprises	-	-
b) Others	726.14	1,574.62
iii) Other Liabilities	-	-
(b) Other Current Liabilities	11.59	63.45
(c) Short Term Provisions	222.89	118.40
 Total Current Liabilities	960.62	1,756.46
 Total Liabilities	963.97	1,759.92
 Total Equity & Liabilities	22,937.85	23,444.09

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 30-09-2026

Sno.	Particulars	30-09-2026	31-03-2026
		Rs. In Lakhs	Rs. In Lakhs
A.	Cash Flow from Operating Activities		
	Net Profit / (Loss) before Tax	391.93	406.29
	<u>Adjustments for:</u>	-	-
	Depreciation	0.12	0.40
	Impairment of Fixed Assets	0.57	-
	Finance Cost	-	0.73
	Interest Income	-0.16	-0.69
	OCI Item - Foreign Translation Reserve - US Branch	-0.42	1.49
	Operating Profit / (Loss) before Working Capital Changes	392.04	408.22
	Increase / (Decrease) in Long term Provisions	-	2.85
	Increase / (Decrease) in Other Financial Liabilities	-	-7.83
	Increase / (Decrease) in Trade Payables	-848.47	1,568.17
	Increase / (Decrease) in Other Current Liabilities	-51.85	11.36
	Increase / (Decrease) in Short Term Provisions	104.49	115.34
	Decrease / (Increase) in Trade Receivables	404.85	-1,598.05
	Decrease / (Increase) in Other Financial Assets	-0.11	2.24
	Decrease / (Increase) in Current Tax Assets	-43.67	-
	Decrease / (Increase) in Other Current Assets	194.21	-341.60
	Cash generated from Operating Activities	151.50	160.69
	Income Tax Paid	-101.90	-113.79
	Net Cash Flow from Operating Activities	49.60	46.90
B.	Cash Flow from Investing Activities :		
	Acquisition of Property, Plant Equipment	-	-0.21
	Sale of Property, Plant Equipment	-	-
	Interest received	0.16	0.69
	Investments in Subsidiary Company	-	-21,148.50
	Changes in Investment in Fixed Deposits	-	-0.21
	Net Cash Flow from Investing Activities	0.16	-21,148.24
C.	Cash Flow from Financing Activities :		
	Increase / (Decrease) in Short Term Borrowings	-	0.00
	Equity Shares Issued (incl. Premium)	-	21,148.50
	Decrease in Capital Work-in-Progress	-	-
	Finance Costs	-	-0.73
	Net Cash Flow from Financing Activities	-	21,147.77
	Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	49.76	46.44
	Opening Cash and Cash Equivalents	92.28	45.84
	Closing Cash and Cash Equivalents	142.03	92.28
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. Dume Bhu

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, 2026 and year to date from April 1, 2026 to September 30, 2026 (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.



6. We did not review the interim financial results and other financial information of two subsidiary companies and three 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. 8,407.97 Lakhs as at September 30, 2026. Total Revenue of Rs. 6,200.05 Lakhs, Total Net Profit after Tax of Rs. 650.66 Lakhs, Total Comprehensive Income of Rs. 670.10 Lakhs for the quarter ended September 30, 2026 and Total Revenue of Rs. 12,231.37 Lakhs, Total Net Profit after Tax of Rs. 1,528.89 Lakhs, Total Comprehensive Income of Rs. 1,548.60 Lakhs for the year to date from April 1, 2026 to September 30, 2026 - 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 : 26022644GGVPSL8457



Place : Hyderabad

Date : 23-10-2026

**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 30-09-2026 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)
4.	Nexus Innovate Pte. Ltd, Singapore	Wholly Owned Subsidiary
5.	Nexus Innovate LLC, USA	Step Down Subsidiary (Wholly Owned Subsidiary of Nexus Innovate 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 30-09-2026

Amt in Lacs except EPS

Sl. No.	Particulars	For Quarter ended			Year to date		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
	(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	8,229.11	7,753.09	1,660.76	15,982.20	2,653.62	7,206.69
II	Other Income	0.16	12.54	1.88	12.70	4.75	27.49
III	Total Revenue (I + II)	8,229.27	7,765.63	1,662.64	15,994.90	2658.37	7,234.18
IV	EXPENSES :						
	a) Cost of Input Services	6,774.35	6,362.85	1,242.30	13,137.20	2,059.55	5,897.21
	b) Changes in Inventories of Finished Goods	-	-	-	-	-	-
	c) Employee Benefits Expense	309.26	254.44	130.80	563.70	170.92	605.10
	d) Finance Cost	2.15	1.85	0.96	4.00	1.18	3.23
	e) Depreciation and Amortisation Expense	0.35	0.06	0.10	0.41	0.20	0.40
	f) Any Item exceeding 10 % of the total expenditure						
	g) Other Expenses	43.53	56.01	7.54	99.54	32.68	197.54
	Total Expenses	7129.64	6675.21	1381.69	13804.85	2264.53	6703.48
V	Profit / (Loss) before Exceptional and Extraordinary items (III-IV)	1099.63	1090.42	280.95	2190.05	393.84	530.70
VI	a) Exceptional Items	-	-	-	-	-	-
	b) Extraordinary Items	-	-	-	-	-	-
VII	Profit / (Loss) Before Tax (V - VI)	1099.63	1090.42	280.95	2190.05	393.84	530.70
VIII	Tax Expense :						
	(a) Current Tax	298.16	72.98	40.31	371.14	69.66	121.72
	(b) Income Tax - Earlier Years						-
	(c) Deferred Tax	-	-	0.01	-	0.02	0.20
IX	Profit/(Loss) After Tax (Continuing operations) (VII - VIII)	801.47	1017.44	240.63	1818.91	324.16	408.78
X	Other Comprehensive Income (Net)	19.45	-0.06	16.37	19.39	16.37	83.93
XI	Total Comprehensive Income (IX + X)	820.92	1017.38	257.00	1838.30	340.53	492.71
XII	Paid-up Share Capital	8469.22	8469.22	1649.22	8469.22	1649.22	8469.22
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	15253.00	14431.64	133.57	15253.00	133.57	13414.26
XV	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) Not Annualised :						
	a) Basic	0.95	1.20	3.22	2.15	4.34	2.27
	b) Diluted	0.95	1.20	1.48	2.15	1.99	0.48

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 23rd October, 2026 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 and other accounting principles generally accepted 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 acquired 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
DIN: 10674419



Place : Singapore
Date : 23-10-2026

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 30-09-2026

Particulars	Notes	As at 30-06-2026	As at 31-03-2026
		Rs.	Rs.
<u>I. ASSETS</u>			
(1) Non-Current Assets :			
(a) Property, Plant and Equipment	2	3.12	4.09
(b) Other Intangible Assets	2	0.24	0.25
(c) Goodwill		19,787.58	19,787.58
(d) Financial Assets :		-	-
(i) Investments		-	-
(ii) Other Financial Assets	3	741.12	736.93
(e) Deferred Tax Assets (Net)	4	-	-
 Total Non-Current Assets		20,532.06	20,528.85
(2) Current Assets :			
(a) Financial Assets :			
i) Trade Receivables	5	10,137.81	7,000.62
ii) Cash and Cash Equivalents	6	349.85	124.43
iii) Other Bank balances	7	4.36	4.25
iv) Other Financial Assets	8	48.99	48.67
(b) Current Tax Assets	9	126.34	82.67
(c) Other Current Assets	10	146.42	334.82
 Total Current Assets		10,813.77	7,595.46
 Total Assets		31,345.83	28,124.31
<u>II. EQUITY AND LIABILITIES</u>			
(1) Equity :			
(a) Equity Share Capital	11	8,469.22	8,469.22
(b) Other Equity	12	15,252.57	13,414.26
 Total Equity		23,721.79	21,883.48
(2) Liabilities :			
Non-Current Liabilities :			
(a) Provisions	13	2.85	3.78
(b) Deferred Tax Liabilities (Net)	14	36.52	29.71
 Total Non-Current Liabilities		39.37	33.49
Current Liabilities :			
(a) Financial Liabilities :			
i) Short Terms Borrowings	15	-	-
ii) Trade Payables	16	-	-
a) MSME Enterprises		-	-
b) Others		7,043.23	5,875.51
iii) Other Liabilities	17	20.01	22.88
(b) Other Current Liabilities	18	51.45	112.28
(c) Short Term Provisions	19	469.98	196.67
 Total Current Liabilities		7,584.67	6,207.34
 Total Liabilities		7,624.04	6,240.83
 Total Equity & Liabilities		31,345.83	28,124.31

N. Purne Abu

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 30-09-2026

Sno.	Particulars	30-09-2026	31-03-2026
		Rs.	Rs.
A.	Cash Flow from Operating Activities		
	Net Profit / (Loss) before Tax	2,190.05	530.71
	<u>Adjustments for:</u>		
	Depreciation	0.41	0.49
	Finance Cost	4.00	3.23
	Interest Income	(12.69)	(27.49)
	Loss on Sale of Assets	-	-
	Foreign Currency Translation difference	26.21	113.42
	Operating Profit / (Loss) before Working Capital Changes	2,207.98	620.36
	Increase / (Decrease) in Long term Provisions	(0.93)	3.78
	Increase / (Decrease) in Other Financial Liabilities	-	-
	Increase / (Decrease) in Trade Payables	1,167.73	5,869.06
	Increase / (Decrease) in Short Term Borrowings	-	-
	Increase / (Decrease) in Other Current Liabilities	(63.71)	75.24
	Increase / (Decrease) in Short Term Provisions	273.31	193.61
	Decrease / (Increase) in Trade Receivables	(3,137.19)	(6,821.00)
	Decrease / (Increase) in Other Financial Assets	(4.51)	(782.74)
	Decrease / (Increase) in Other Current Assets	144.73	(341.60)
	Cash generated from Operating Activities	587.41	(1,183.29)
	Income Tax Paid	(371.14)	(121.73)
	Net Cash Flow from Operating Activities	216.27	(1,305.02)
B.	Cash Flow from Investing Activities :		
	Sale / (Acquisition) of Property, Plant Equipment	0.57	(1.38)
	Interest received	12.69	27.49
	Changes in Fixed Deposits and Bank Balances	(0.11)	(0.21)
	Goodwill on Acquisition of Subsidiaries	-	(19,787.58)
	Net Cash Flow from Investing Activities	13.16	(19,761.68)
C.	Cash Flow from Financing Activities :		
	Increase / (Decrease) in Short Term Borrowings	-	-
	Equity Shares Issued	-	21,148.50
	Decrease in Capital Work-in-Progress	-	-
	Finance Costs	(4.00)	(3.23)
	Net Cash Flow from Financing Activities	(4.00)	21,145.27
	Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	225.42	78.58
	Opening Cash and Cash Equivalents	124.43	45.85
	Closing Cash and Cash Equivalents	349.85	124.43
Notes:			
1	The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 7 (Ind As 7) 'Cash Flow Statements' notified by the Central Govt under Companies (Indian Accounting Standards) Rules, 2015.		
2	Previous year figures have been regrouped / rearranged, wherever necessary to conform to the current period classification.		

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