

ERP SOFT SYSTEMS LIMITED

(CIN:L67120TN1994PLC029563)

Date: 15.05.2026

To,

BSE Limited
P.J. Towers, Dalal Street,
Mumbai-400001

Sub: Outcome of Board meeting held on 15-05-2026 and Intimation for appointment of Internal Auditors and Secretarial Auditors of the company as required under Regulation 30 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015

Ref: ERP Soft Systems Limited (Scrip Code: 530909)

Dear Sir/Madam,

With reference to the above-mentioned subject and in accordance with the provisions of Reg-30 of SEBI (LODR) Regulations, 2015, this is to inform the Exchange that at the meeting of the Board of Directors of the company held on 15-05-2026 at 11:00 a.m. at the Registered Office of the company, the Board has considered and approved following matters:


1. Approval of Audited financial results of the company along with the Statutory Audit Report and Declaration as per Regulation 33 of SEBI (LODR) Regulations, 2015, for the quarter and financial year ended 31.03.2026. **(Enclosed)**
2. Based on the recommendation of the Audit Committee of the Company, the Board has considered and approved the appointment of "M/s. M G S Reddy & Co.", Chartered Accountants (Firm Regd. No: 020794S), Hyderabad as Internal Auditors of the company for the financial year 2026-27. **(Brief profile provided)**
3. Based on the recommendation of the Audit Committee of the Company, the Board has considered and approved the appointment of M/s. S. S. Reddy & Associates, Practicing Company Secretaries, as the Secretarial Auditor of the Company for a period of one year i.e., for FY 2026-27 **(Brief profile provided)**

Disclosure of information with regard to above mentioned appointment of auditors as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Para-A of Part A of Schedule III are provided below as **Annexure-A**.

We request you to kindly take note of the same in your records.

The meeting concluded at 1:00 p.m.
Thanking you.

Yours sincerely,
For ERP Soft Systems Limited


K. Parvathi Reddy
Managing Director
DIN: 00827258
Encl: as mentioned above



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**Registered Office : 10A, Tranquill Nest, Kamakoti Nagar, 3rd main road,
Pallikaranai - 600100, India Ph:+91 73388 55022
Mail Id : info@erpsoft.com. www.erpsoft.com**

ERP SOFT SYSTEMS LIMITED

(CIN:L67120TN1994PLC029563)

Annexure-A

Details required pursuant to Para-A of Schedule III of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circulars No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 and No. SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated July 13, 2023, concerning the appointment of Auditors is provided below:

Particulars	Internal Auditor	Secretarial Auditor
Name of the Auditor	M G S Reddy & Co., Chartered Accountants	M/s. S.S. Reddy & Associates, Practicing Company Secretaries
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment as Internal Auditors of the Company	Appointment as Secretarial Auditors of the Company.
Date of appointment/cessation and term of appointment (as applicable)	Appointed on 15-05-2026. Term: one year i.e., for the financial year 2026-27	Appointed on 15-05-2026. Term: one year i.e, for the financial year 2026-27
Brief profile (in case of appointment)	M G S Reddy & Co., Chartered Accountants, provide a wide range of pre-eminent financial, tax and business advice to a diverse client base.	M/s. S.S. Reddy & Associates, established in the year 2007 by Mr. S. Sarweswara Reddy having wide client base ranging from Listed and Unlisted Companies in Infra and Real Estate, defense, Software, Pharma etc., to Government Companies. Till date they have handled numerous corporate actions such as Initial Public Offers (IPOS), Takeovers, preferential issues, bonus issues, rights issues, buy back, mergers and demergers, delisting, revocation of suspension, corporate restructuring and so on.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	Not Applicable
No of shares held in the company	NIL	NIL

For ERP Soft Systems Limited


K. Parvathi Reddy
Managing Director
DIN: 00827258



Registered Office : 10A, Tranquill Nest, Kamakoti Nagar, 3rd main road,
Pallikaranai - 600100, India Ph:+91 73388 55022
Mail Id : info@erpsoft.com. www.erpsoft.com

ERP SOFT SYSTEMS LIMITED					
Registered Office:10A,Tranquill Nest,Kamakoti Nagar,Pallikaranai,Chennai-600100.					
CIN: L67120TN1994PLC029563,Mail Id: info@erpsoft.com. Www.erpsoft.com					
STANDALONE AUDITED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 31.03.2026					
Particulars	Standalone				
	Quarterly ended			Annual Ended	
	31-Mar-26 (Audited)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
I Income					
a. Revenue From Operations	9.58	15.02	38.55	71.61	155.12
b. Other Operating Income	11.30	0.35	8.61	13.71	9.03
II Other Income	-	-	-	-	-
III Total Revenue (I+II)	20.88	15.37	47.16	85.32	164.15
IV Expenses					
a. Employees Benefit Expenses	6.58	11.15	7.38	35.57	27.10
b. Depreciation and Amortisation expense	0.08	0.66	0.05	2.04	2.62
c. Other expenses	11.10	2.54	28.95	37.84	116.48
Total Expenses	17.76	14.35	36.38	75.46	146.19
V Profit/ (Loss) before Exceptional item and tax (III-IV)	3.12	1.02	10.78	9.87	17.96
VI Exceptional Items	-	-	-	-	-
VII Profit/ (Loss) before tax (V-VI)	3.12	1.02	10.78	9.87	17.96
VIII Tax Expense:					
a. Current tax	1.64	0.27	4.63	3.04	5.66
b. Deferred tax charge/credit	0.22	-	0.33	0.22	-2.55
IX Profit/ (Loss) for the period (VII-VIII)	1.70	0.75	6.48	7.05	9.75
X Other Comprehensive Income					
Items that will not be reclassified to profit or loss	-	-	-	-	-
Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X)	1.70	0.75	6.48	7.05	9.75
XI Paid-up equity share capital (Face value of the share- Rs. 10 each)	396.00	396.00	396.00	396.00	396.00
XII Other Equity	-	-	-	-	-
XIII Earnings per share (of Rs. 10 each)					
a. Basic (in Rs)	0.04	0.02	0.16	0.18	0.25
b. Diluted (in Rs)	0.04	0.02	0.16	0.18	0.25

STANDALONE BALANCE SHEET AS AT 31st MARCH, 2026

(Rs in Lakhs)

	As at	As at
	31.03.2026	31.03.2025
	Rs.	Rs.
ASSETS:		
(1) Non-Current Assets		
(a) Property ,Plant and equipment	2.94	4.66
(b) Financial assets	-	-
(1) Investment	574.44	574.44
(c) Deferred tax assets (net)	0.94	0.72
(d) Other Non-Current Assets	-	-
Sub-total - Non current assets	578.32	579.82

(2) Current Assets		
(a) Financial assets		
(1) Investment	0.80	0.80
(2) Trade Receivables	48.15	47.70
(3) Cash and Cash Equivalents	23.93	1.44
(4) Loans and Advances	-	-
(b) Other Current Assets	108.15	125.67
Sub-total - Current assets	181.03	175.61
TOTAL - ASSETS	759.35	755.43
EQUITY AND LIABILITIES		
(1) (a) Equity Share Capital	396.00	396.00
(b) Other Equity	357.12	352.89
Sub-total - Shareholders' funds	753.12	748.89
(2) Non - Current Liabilities:		
Deferred tax liabilities (net)	0.00	0.00
Sub-total - Non-current liabilities	0.00	0.00
(3) Current Liabilities:		
(a) Financial liabilities		
(1) Trade Payables	1.79	0.52
(2) Short term borrowings	0.00	0.00
(b) Other Current Liabilities	0.42	3.15
(6) Provisions	4.02	2.87
Sub-total - Current liabilities	6.23	6.54
TOTAL - EQUITY AND LIABILITIES	759.35	755.43

Standalone Cash Flow Statement for the period ended on 31 March 2026

Particulars	For Year ended 31-Mar-26	For Year ended 31-Mar-25
Profit before tax for the year	9.87	17.96
Adjustments for:		
Depreciation and amortisation	2.04	2.62
(Gain)/Loss on disposal of property, plant and equipment (net)		
(Gain)/Loss on OCI that will not be reclassified to P&L		
Finance Cost	0.27	0.55
Interest Income	-9.02	-8.31
Dividend Income		-
Short prov	-2.82	5.96
Operating profit before working capital changes	0.34	18.78
Adjustment for (increase) / decrease in operating assets		
Trade receivables	-0.45	-2.63
Decrease/(increase) in Loans	-	0.28
Investment	-	33.80
Other current assets	17.52	-43.93
Other non current assets		
Adjustment for (Increase) / decrease in operating liabilities		
Trade payables	1.27	-1.12
Other current Liabilities	-2.73	-3.59
Provisions	1.15	-2.54
Cash generated from operations	16.76	-19.73
Income tax paid (net)	-3.04	-5.66
Net cash generated by operating activities	14.06	-6.61
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-0.32	-

Addition to capital WIP	-	-
Deletion from Capital WIP	-	-
Proceeds from disposal of property, plant and equipment	-	-
Loan and Advances(net)	-	-
Interest received	9.02	8.31
Net cash (used in) / generated by investing activities	8.70	8.31
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	-	-
Proceeds from short term borrowings	-	-
Finance cost	-0.27	-0.55
Other Equity	-	-
OCI	-	-
Net cash used in financing activities	-0.27	-0.55
Net increase / (decrease) in cash and cash equivalents	22.49	1.15
Cash and cash equivalents at the beginning of the year	1.44	0.29
Cash and cash equivalents at the end of the year	23.93	1.44

Notes:

1	The above Financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company their meeting held on Friday,15 th day of May 2026
2	This Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules,2015 (Ind AS) Prescribed under Sec 133 of Companies Act,2013 and other recognised accounting practises and policies to the extent applicable.
3	The Company is engaged in the business of Software support and Consulting Services and therefore has only one reportable segment in accordance with IND AS 108 " Operating Segments"
4	Figures for the previous periods have been regrouped and reclassified to confirm to the classification of the current period, wherever necessary
5	There are no exceptional items during the quarter ended March 31, 2026

By Order of the Board
For ERP Soft Systems Ltd



Parvathi

K.Parvathi
Managing Director
DIN:00827258

Place: Chennai
Date: 15.05.2026

ERP SOFT SYSTEMS LIMITED

Registered Office:10A,Tranquill Nest,Kamakoti Nagar,Pallikaranai,Chennai-600100.

CIN: L67120TN1994PLC029563,Mail Id: info@erpsoft.com. Www.erpsoft.com

CONSOLIDATED AUDITED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 31.03.2026

[Rs. in lakhs]

Particulars	Consolidated				
	Quarterly ended			Year Ended	
	31-Mar-26 (Audited)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
I Income					
a. Revenue From Operations	167.86	253.59	285.64	953.47	964.55
b. Other Operating Income	11.30	0.48	8.50	13.71	9.03
II Other Income					
III Total Revenue (I+II)	179.16	254.07	294.14	967.18	973.58
IV Expenses					
a. Employees Benefit Expenses	83.80	133.30	117.33	546.27	490.72
b. Depreciation and Amortisation expense	0.08	0.95	0.05	2.04	2.62
c. Other expenses	89.60	114.18	159.81	395.02	450.03
Total Expenses	173.48	248.43	277.19	943.33	943.37
V Profit/ (Loss) before Exceptional item and tax (III-IV)	5.68	5.64	16.95	23.85	30.21
VI Exceptional Items	-	-	-	-	-
VII Profit/ (Loss) before tax (V-VI)	5.68	5.64	16.95	23.85	30.21
VIII Tax Expense:					
a. Current tax	1.42	1.47	5.34	5.96	8.72
b. Deferred tax charge/credit	0.22	-	(0.34)	0.22	(2.55)
IX Profit/ (Loss) for the period (VII-VIII)	4.48	4.17	11.95	18.11	18.95
X Other Comprehensive Income					
Items that will not be reclassified to profit or loss					
Exchange difference - Foreign currency translation	-	-	-	-	-
Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X)	4.48	4.17	11.95	18.11	18.95
XI Paid-up equity share capital (Face value of the share- Rs. 10 each)	396.00	396.00	396.00	396.00	396.00
XIII Earnings per share (of Rs. 10 each)					
a. Basic (in Rs)	0.11	0.11	0.30	0.46	0.48
b. Diluted (in Rs)	0.11	0.11	0.30	0.46	0.48

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2026

	Note No.	As at	As at
		31-03-2026	31-03-2025
		Rs.	Rs.
I. ASSETS:			
(1) Non-Current Assets			
(a) Property ,Plant and equipment	2	359.24	360.96
(b) Capital Work-in-Progress		0.00	0.00
(c) Financial assets			
(1)Investmnet	3	552.92	552.92
(d) Deferred tax assets (net)		0.94	0.72
(e) Other non-current assets	4	0.00	0.00

(2) Current Assets			
(a) Financial assets			
(1) Investment	5	38.19	0.80
(2) Trade Receivables	6	928.31	1193.18
(3) Cash and Cash Equivalents	7	41.29	108.24
(4) Loans and Advances	8	0.00	0.00
(c) Other Current Asset	9	257.59	219.11
	Total	2178.48	2435.93
II. EQUITY AND LIABILITIES			
(1) Shareholders' Funds:			
(a) Equity Share Capital	10	396.00	396.00
(b) Other Equity	11	1477.93	1411.43
(2) Non Current Liabilities			
(a) Long Term Borrowings	12	84.49	190.29
(3) Current Liabilities:			
(a) Trade Payables	13	110.35	106.84
(b) Short term borrowings	14	0.00	0.00
(b) Other Current Liabilities	15	98.42	321.89
(c) Provisions	16	11.29	9.48
	Total	2178.48	2435.93

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH,2026		
Particulars	Year ended March 31,2026	Year ended March 31,2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/Loss Before Tax	23.85	30.21
Non-Cash Adjustment to Profit Before Tax:		
Depreciation and amortisation expenses	2.04	2.62
Excess provision written off	- 5.74	1.82
Effect of exchange rate changes in cash	48.39	33.19
Operating Profit before working capital Changes		
Decrease/(increase) in Trade receivables and Other Current Assets	226.17	(580.58)
Decrease/(increase) in Inventories	0.00	0.00
Decrease/(increase) Loans	0.00	(16.68)
Decrease/(increase) in Non Current Assets	0.00	(0.34)
Increase/(decrease) In Trade Payables	5.13	1.76
Increase/(decrease) In Borrowings and Other Current Liabilities	(223.27)	22.13
Cash generated from operations	76.57	(505.86)
Direct Taxes paid (net of refunds)		(8.38)
Net Cash flow from/(used in) operating activities	76.57	(514.25)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Additions to Fixed Assets (including capital WIP) and	(0.32)	-
Increase/(Decrease) in Investments	(37.39)	586.72
Increase/(Decrease) in other financial assets	-	-
	(37.71)	586.72
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in borrowings	(105.80)	1.88
Net cash from Financing activities	(105.80)	1.88
Net Increase in cash and cash equivalents during the period	(66.94)	74.35
Cash and cash equivalents at the beginning of the period	108.24	33.89
Cash and cash equivalents at the end of the period	41.29	108.24

Notes:

1	The above consolidated Financial results include the financial results of ERP SOFT SYSTEMS LIMITED (the "company" or the "holding company") and the financial results of the subsidiary company Libertycom, LLC (U.S.A). The holding company and the subsidiary company constitute the "Group"
2	The above Financial results of the group have been reviewed by the Audit Committee and approved by the Board of Directors of the Company their meeting held on Friday, 15 th day of May, 2026
3	This Financial Results of the Group have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) Prescribed under Sec 133 of Companies Act, 2013 and other recognised accounting practises and policies to the extent applicable.
4	The Group is engaged in the business of Software support and Consulting Services and therefore has only one reportable segment in accordance with IND AS 108 " Operating Segments"
5	There are no exceptional/extraordinary items during the quarter ended March 31, 2026

Place: Chennai
Date: 15.05.2026



**By Order of the Board
For ERP Soft Systems Ltd**

Parvathi

**K.Parvathi
Managing Director
DIN:00827258**



SUDHAKAR & KUMAR ASSOCIATES CHARTERED ACCOUNTANTS

504, Kanchanjunga, Aditya Enclave, Ameerpet, Hyd - 38.
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Opp. Prasad Colour Lab, Asilmetta Junction, Visakhapatnam - 530 003.
e-mail : sudhakarassociates@gmail.com
GSTIN : 36AAIFS2649P1ZH

Independent Auditors' Report on Audit of Annual Standalone Financial Results and Review of Quarterly Financial Results

To

The Board of Directors of ERP Soft Systems Limited

Opinion and Conclusion

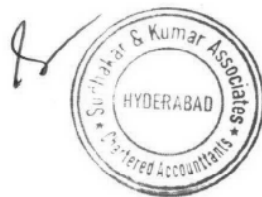
We have (a) audited the Standalone Financial Results of ERP Soft Systems Limited ("the Company") for the year ended 31 March 2026; and (b) reviewed the Standalone Financial Results of the company for the quarter ended 31 March 2026, (refer "Other Matters" section below), which were subject to limited reviewed by me, both included in the accompanying Statement of Standalone Financial Results for the quarter and year ended 31 March 2026 ("the Statement"), submitted pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

(A) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us. Standalone financial results for the year ended 31 March 2026.

(i). Is presented in accordance with the requirements of Regulation 33 of the SEBI(Listing obligation & disclosure requirement) Regulations 2015 as amended; and

(ii). Give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian accounting standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the company for year then ended.



(B) The Conclusion on Audited Standalone Financial Results for the quarter ended 31"March 2026

With respect to the Standalone Financial Results for the quarter ended 31 March 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended 31 March 2026. Prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

Basis for Opinion on the Audited Standalone Financial Results for the year ended 31" March 2026

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013"the Act. Our responsibilities under those Standards are further described in the paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Lilies issued by the Institute of Chartered Accountants of India (the ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial results for the year ended 31 March 2026 under the provisions of the Act and the Rules there under, and We have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence We have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Statement.

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended 31 March 2026 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31 March 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information.in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company



and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, Board of directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing financial reporting process of the Company.

Auditor's Responsibilities

(a). Audit of the Standalone Financial Results for the year ended 31" March 2026

Our objectives are to obtain reasonable assurance about whether the Standalone financial results for the year ended 31 March 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, We exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If We conclude that a material uncertainty exists, We are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the company to express an opinion on the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that, we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on Our independence. And where applicable, related safeguards.

(b) Review of the Standalone Financial Results for the quarter ended 31" March 2026

We conducted our review of the Standalone Financial Results for the quarter ended 31" March 2026 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 ICAI. A review of interim financial information consists of making inquiries,



primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act and consequently does not enable me 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.

Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us. Our report on the statement is not modified in respect of this matter.

For SUDHAKAR & KUMAR ASSOCIATES

Chartered Accountants

Firm Reg. No. 004165S


(NAYANA SRINIVAS REDDY)

Membership No. 253210

Place: Hyderabad

Dated:15.05.2026.

UDIN:26253210QZOHUA8931



SUDHAKAR & KUMAR ASSOCIATES CHARTERED ACCOUNTANTS

504, Kanchanjunga, Aditya Enclave, Ameerpet, Hyd - 38.
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H.O. # 10-1-12, 2nd Floor, Krishna Kamal Enclave,
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GSTIN : 36AAIFS2649P1ZH

Independent Auditor's Report on Audit of Annual Consolidated Financial Results and Review of Quarterly Financial Results

To

The Board of Directors of ERP Soft Systems Limited

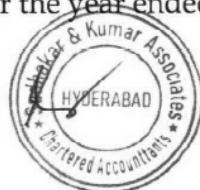
Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended 31 March 2026 and (b) reviewed the Consolidated Financial Results for the quarter ended 31 March 2026 (refer "Other Matters" section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended 31" March 2026 of ERP Soft Systems Limited (hereinafter referred to as the Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBWE(Listing Obligations and Disclosure requirement) Regulations, 2015, as amended ("Listing Regulations').

(a)Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, aforesaid consolidated financial results for the year ended 31st March 2026

- (i) include the annual financial results of Libertycom LLC-Wholly owned subsidiary
- (ii) Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, as amended in this regard: and
- (iii) Give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit loss and consolidated total comprehensive income and other financial information of the Group for the year ended 31 March 2026.



(b) Conclusion on Audited Consolidated Financial Results for the quarter ended March 31, 2026

With respect to the Consolidated Financial Results for the quarter ended 31 March 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended 31 March 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

Basis for Opinion on the Audited Consolidated Financial Result for the year ended 31" March 2026

We conducted our audit in accordance with the Standards on Auditing (SA's) specified under section 143(10) of the Companies act, 2013(the Act). Our responsibilities under those Standards are further described in the paragraph (a) of Auditor's Responsibilities for the Audit of the Consolidated Financial Results section below of our report. We are independent of the Group in accordance with the Code of Ethics issued by Institute of Chartered Accountant of India (The ICAI"), together with ethical requirements that are relevant to our audit of the consolidated financial results for the year ended 31 March 2026 under the provisions of the Act and the Rules there under and We have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics, We believe that the audit evidence We have obtained is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial statements.

Board of Directors' Responsibilities for the Consolidated Financial Result

This Consolidated financial result has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of this consolidated financial result that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group entities in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the



assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatements, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern Basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of the Group.

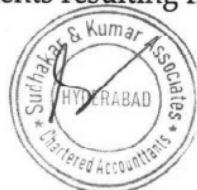
Auditor's Responsibilities

(a) Audit of the Consolidated Financial Result for the year ended 31 March 2026

Our objectives are to obtain reasonable assurance about whether the consolidated financial results for the year ended 31st March 2026 as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not guarantee that an audit conducted in accordance with SA's will always detect material misstatements when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SA's, we exercise professional judgment and maintain Professional skepticism throughout the audit. We are also:

- Identify and assess the risks of material misstatements of the consolidated financial results. Whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatements resulting from fraud is higher than for one resulting from



error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to the financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the annual consolidated financial results of which we are the independent auditor.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which We are the independent auditor regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that We identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

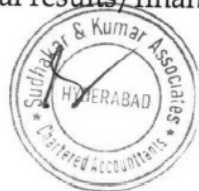
(b) Review of the Consolidated Financial Results for the quarter ended 31 March 2026

We conducted our review of the consolidated Financial Results for the quarter ended 31 March 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SA's 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 SEBI(Listing obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

Other Matters

The consolidated financial results include the unaudited financial results of one subsidiary whose financial results/ financial information reflect total assets of Rs. 1419.13 lakhs as at 31 March 2026, total revenues of Rs. 881.86 lakhs and cash and cash equivalents amounting to Rs.17.36 lakhs for the year ended on that date, as considered in the consolidated financial results. The consolidated financial results also include the Group's share of net profit after tax of Rs.11.06 lakhs for the year ended 31 March 2026, as considered in the consolidated financial results, in respect of associates, whose financial statements/ financial results / financial information have not been audited by us. These financial statements/financial results/financial information are unaudited and have been furnished to us by the Board of Directors and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act in so far as it relates to the aforesaid subsidiary, is based solely on such unaudited financial statements / financial results/ financial information.



Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the financial results / financial information certified by the Board of Directors.

The Financial Results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For SUDHAKAR & KUMAR ASSOCIATES

Chartered Accountants

Firm Reg. No. 004165S



(NAYANA SRINIVAS REDDY)

Membership No. 253210

Place: Hyderabad

Dated:15.05.2026.

UDIN:26253210VDDMKE8447

ERP SOFT SYSTEMS LIMITED
(CIN:L67120TN1994PLC029563)

Date: 15-05-2026

To,

BSE Limited
P.J. Towers, Dalal Street,
Mumbai-400 001

Sub: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

Ref: ERP Soft Systems Limited (Scrip Code: 530909)

Dear Sir/Madam,

I, K. Parvathi Reddy, Managing Director of ERP Soft Systems Limited hereby declare that, the Statutory Auditors of the company, M/s. Sudhakar & Kumar Associates have issued an Audit Report with unmodified/unqualified opinion on Audited Financial Results (Standalone and Consolidated) of the company for the quarter and year ended 31st March, 2026.

I further declare that the audited financial results of the company for the quarter and year ended 31-03-2026 do not contain any false or misleading statements or figures and do not omit any material fact which may make the statements or figures contain therein misleading.

This declaration is issued in compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you.

Yours sincerely,

For ERP Soft Systems Limited



K. Parvathi Reddy
Managing Director
DIN: 00827258

