Date: November 18th, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex,
Bandra (E), Mumbai - 400051

Symbol: WHITEFORCE
ISIN: INE0TLP01015

Dear Sir/Madam,

Subject: Outcome of the Board Meeting held on Wednesday, 18th November, 2026 and submission of Standalone Un-Audited Financial Results along with Limited Review Report for the Half Year Ended on 30th September, 2026.

With reference to the captioned subject we wish to inform you that the Meeting of the Board of Directors of the Company was held today i.e. **Wednesday, 18th November, 2026** at **04:00 PM** at the registered office of the company.

The following decision was taken by the Board of Directors.

- The Board of Directors had approved the Standalone Un-Audited Financial Results along with Auditor's Limited Review Report for the Half Year ended on 30th September, 2026.

The said Board Meeting was started at 04:00 PM and concluded at about **05:36 PM**.

The intimation of outcome of this Board Meeting is given pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the Un-Audited Standalone Financial Result along with the Limited Review Report for the Half Year ended on September 30, 2026 as submitted by **M/s Jyoti Asrani & Associates, Chartered Accountants (Firm Registration no. 010126C)**, Statutory Auditors of the Company has been enclosed herewith.

Kindly take the same on your record and acknowledge the receipt.

This is for your reference and record.

For & On Behalf of
Happy Square Outsourcing Services Limited

SHRADDHA RAJPAL
Digitally signed by SHRADDHA RAJPAL
Date: 2026.11.18 18:31:40 +05'30'

Shraddha Rajpal
Managing Director
Din: 03613692

White Force - Premium Brand of Happy Square Outsourcing Services Limited Has All Right Reserve.
(Previously Known as Happy Square Outsourcing Services Private Limited)
Regd. Address: 1st Floor of Rajpal Tower, 240, Madan Mahal, Nagpur Road, Jabalpur (M.P.) 482001. Mob. : 6261900736. CIN: L78300MP2017PLC043153

JYOTI ASRANI & ASSOCIATES
Chartered Accountants

40 & 41, Methodist Centre, Opp. Hotel Kartik
Napier Town, Jabalpur (M.P.) - 482001
PH. : 08839672939, 09425829045
Email : asranijyoti@yahoo.co.in,cajasrani@gmail.com

Independent Auditor's review report on Unaudited half yearly financial results of the Company Pursuant to the regulation 33 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors,
Happy Square Outsourcing Services Limited,
(Formerly Known As Happy Square Outsourcing Services Private Limited)
240, Nagpur Road, Madan Mahal, Jabalpur, MP-482008

1. Introduction

We have reviewed the accompanying statement of Unaudited Financial Results of **Happy Square Outsourcing Services Limited Formerly Known As Happy Square Outsourcing Services Private Limited]** (the "Company") for the half-year ended 30th September 2026 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS 25), *Interim Financial Reporting*, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Statement based on our review.

JYOTI ASRANI & ASSOCIATES ★ JABALPUR ✆ 2314234 2622289 ★ CHARTERED ACCOUNTANTS

JYOTI ASRANI & ASSOCIATES
Chartered Accountants

40 & 41, Methodist Centre, Opp. Hotel Kartik
Napier Town, Jabalpur (M.P.) - 482001
PH. : 08839672939, 09425829045
Email : asranijyoti@yahoo.co.in,cajasrani@gmail.com

2. Scope of Review

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India (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 Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

3. Conclusion

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 the recognition and measurement principles laid down in the aforesaid Accounting Standard (AS) 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.

For JYOTI ASRANI & ASSOCIATES
Chartered Accountants
Firm Registration No.: 010126C
Peer Review Certificate No. 016774

[CA JYOTI ASRANI]
Partner
Membership No.: 079966
UDIN: 26079966YLRRSP8842
Place: Jabalpur
Date: 18.11.2026

Happy Square Outsourcing Services Limited
(Formerly Known as Happy Square Outsourcing Services Private Limited)
CIN : L78300MP2017PLC043153
240, Nagpur Road, Madan Mahal, Jabalpur Madhya Pradesh 482008

Unaudited Statement of Profit and Loss Account for the period ended September 30, 2026

₹ in 'Lakhs'

	Particulars	Note No.	Period April 2026 to Sept. 30, 2026	Period April 2025 to Sept. 30, 2025	Period Oct. 2025 to March 31, 2026	As at period ended March 31, 2026
			(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations (net)	17	6,006.53	4,332.96	6,583.66	10,916.62
II	Other Income	18	9.58	4.82	66.92	71.74
III	**Total Income (I+II)**		**6,016.11**	**4,337.78**	**6,650.58**	**10,988.36**
IV	**Expenses**					
	(a) Cost of Services consumed	19	5,459.18	3,905.48	5,630.17	9,535.65
	(b) Employee benefits expenses	20	157.05	104.19	160.22	264.40
	(c) Finance costs	21	72.19	51.66	43.07	94.73
	(d) Depreciation and amortisation expenses	9	40.64	34.56	41.63	76.19
	(e) Other expenses	22	82.36	51.99	349.94	401.93
	Total Expenses		**5,811.42**	**4,147.88**	**6,225.04**	**10,372.91**
V	**Profit before exceptional and extraordinary item and tax**		**204.69**	**189.91**	**425.54**	**615.45**
VI	**Exceptional Items**					
	Prior period expenses		-	(0.75)	23.37	22.62
VII	**Profit before extraordinary iteam and tax**		**204.69**	**190.66**	**402.17**	**592.82**
VIII	**Extraordinary Iteams**		-	-	-	-
IX	**Profit before Tax**		**204.69**	**190.66**	**402.17**	**592.82**
X	**Tax Expense:**					
	(a) Current tax expense		28.78	13.12	38.96	52.08
	(b) Prior years tax expense		-	-	(60.44)	(60.44)
	(c) Deferred tax		14.29	0.60	2.20	2.80
XI	**Profit / (Loss) for the period from continuing operations**		**161.63**	**176.93**	**421.45**	**598.38**
XII	**Profit / (Loss) from discontinuing operations**		-	-	-	-
XIII	**Tax from discontinuing operations**		-	-	-	-
XIV	**Profit/ (Loss) from discontinuing operations**		-	-	-	-
XV	**Profit / (Loss) for the Period after tax**		**161.63**	**176.93**	**421.45**	**598.38**
XVI	**Earning per equity share:**					
	(1) Basic		1.39	1.53	3.64	5.16
	(2) Diluted		1.39	1.53	3.64	5.16

In terms of our report attached.
For JYOTI ASRANI & ASSOCIATES
Chartered Accountants
Firm Registration No:- 010126C
Peer Review Certificate No. 016774

CA. JYOTI ASRANI
Partner
M. No.: 079966
UDIN: 26079966YLRRSP8842
Place: Jabalpur
Date: 18th November, 2026

For and on behalf of the Board of Directors of Happy Square Outsourcing Services Limited
(Formerly known as Happy Square Outsourcing Services Private Limited)

Poonam Rajpal
Whole Time Director
DIN : 08693498

Vikas Jain
Chief Financial Officer

Shraddha Rajpal
Managing Director
DIN : 03613692

Place: Jabalpur
Date: 18th November, 2026

Swarna Keshri
Company Secretary
M.No. ACS 75634

Notes :

1 These financial results were reviewed by the audit committee and thereafter have been approved by the board of directors at its meeting held on Wednesday, November 18, 2026. The Statutory Auditors have carried out Limited review of the financial results for the half year ended September 30, 2026.

2 This Statement has been prepared with in accordance with Indian GAAP (Generally Accepted Accounting Practices) .

3 The Statement is prepared in accordance with the requirement of Acoounting Standards (AS) specified under Section 133 of the Companies Act, 2013 read with the Rule 7 of the companies (Accounts) Rules, 2014.

4 As per MCA notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of INS-AS.

5 The company is not having any subsidiary, associate or joint venture, therefore, it has prepared only standalone results.

6 All activities of the company revolve around the main business and as such there is no separate reportable business segment and all the operatios of the company are conducted within India as such there is no separate reportable geographical segment.

7 Earning Per Share : Earning Per Share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.

8 Previous period figures have been restated for prior period adjustment and regrouped/ reclassified wherever necessary to make them comparable with current period figure.

Happy Square Outsourcing Services Limited

(Formerly Known as Happy Square Outsourcing Services Private Limited)

CIN : L78300MP2017PLC043153

240, Nagpur Road, Madan Mahal, Jabalpur Madhya Pradesh 482008

Unaudited Balance Sheet As at period ended September 30, 2026

Particulars	Note No.	As at period ended Sept. 30, 2026	As at period ended March 31, 2026
		₹ in 'Lakhs'	
A EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share Capital	1	1,160.04	1,160.04
(b) Reserves and Surplus	2	3,209.83	3,048.19
2 Non-current liabilities			
(a) Long-Term Borrowings	3	307.32	189.82
(b) Long Term Provision	4	31.58	27.46
(c) Deferred Tax Liability	11	11.92	-
3 Current liabilities			
(a) Short Term Borrowings	5	1,449.18	545.93
(b) Trade Payables	6		
(A) Total Outstanding dues of Micro and Small Enterprises		0.25	0.43
(B) Total Outstanding dues of Creditors other than Micro and Small Enterprises		46.20	47.11
(c) Other Current Liabilities	7	1,112.81	1,105.31
(d) Short-Term Provisions	8	1.05	0.59
TOTAL		**7,330.18**	**6,124.88**
B ASSETS			
1 Non-Current Assets			
(a) Property, Plant & Equipments and Intangible Assets			
(i) Property, Plant and Equipment	9	116.36	105.13
(ii) Intangible Assets		253.35	257.20
(iii) Capital Work in Progress	9a.	0.42	0.42
(iv) Intangible Assets under Development	9b.	-	-
(b) Non-Current Investments	10	7.19	6.19
(c) Deferred Tax Assets	11		2.36
(d) Long Term Loans and Advances	12	391.99	116.97
2 Current Assets			
(a) Current Investments	13	170.00	535.97
(a) Inventories		-	-
(b) Trade Receivables	14	5,310.35	4,247.53
(c) Cash and Cash Equivalents	15	129.05	139.73
(d) Short-Term Loans and Advances	16	204.45	254.22
(e) Other Current Assets	17	747.02	459.14
TOTAL		**7,330.18**	**6,124.88**
		0.00	(0.00)

In terms of our report attached.

For JYOTI ASRANI & ASSOCIATES
Chartered Accountants
Firm Registration No:- 010126C
Peer Review Certificate No. 016774

CA. JYOTI ASRANI
Partner
M. No.: 079966
UDIN: 26079966YLRRSP8842

Place: Jabalpur
Date: 18th November, 2026

For and on behalf of the Board of Directors of
Happy Square Outsourcing Services Limited
(Formerly known as Happy Square Outsourcing Services Private Limited)

Poonam Rajpal
Whole Time Director
DIN : 08693498

Shraddha Rajpal
Managing Director
DIN : 03613692

Vikas Jain
Chief Financial Officer

Swarna Keshri
Company Secretary
M. No. ACS 75634

Place: Jabalpur
Date: 18th November, 2026

Happy Square Outsourcing Services Limited
(Formerly Known as Happy Square Outsourcing Services Private Limited)
CIN : L78300MP2017PLC043153
240, Nagpur Road, Madan Mahal, Jabalpur Madhya Pradesh 482008

Unaudited Cash Flow Statement for period ended September 30, 2026

₹ in 'Lakhs'

Particulars	Period April 2026 to Sept. 30, 2026 (Unaudited)	As at period ended March 31, 2026 (Audited)
(A) CASH FLOW FROM OPERATING ACTIVITES		
Profit Before Tax and Exceptional item	204.69	615.45
Adjustment to reconcile profit before tax to cash generated by operating activities :		
Depreciation and Amortization Expense	40.64	76.19
Interest Expense	72.19	94.73
Interest Income	(9.49)	(39.10)
Prior Period Expenses	-	(22.62)
Gratuity Expense Provision	4.58	5.09
Operating Cash flow before working capital changes	**312.61**	**729.74**
Changes in working capital		
(Increase) / Decrease in Trade Receivable	(1,062.81)	(1,961.48)
(Increase) / Decrease Short Term loans & Advances	49.76	609.26
(Increase) / Decrease Current Investments	365.97	(535.97)
(Increase) / Decrease Other Current Assets	(288.34)	(163.41)
Increase/(Decrease) Trade Payable	(1.09)	(33.31)
Increase / (Decrease) Other Current Liabilities and provisions	7.96	(47.67)
Income Tax Paid	(28.78)	8.36
NET CASH GENERATED BY OPERATING ACTIVITES	**(644.71)**	**(1,394.49)**
(B) CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) / Sale of Fixed Assets	(48.00)	(123.51)
(Purchase) / Sale of Non - Current Investments	(1.00)	(2.99)
(increase) / Decrease in Long Term Loans and Advances	(275.01)	12.83
Interest Received	9.49	39.10
Cash Flow From Investing Activities Before Exceptional Item	**(314.53)**	**(74.58)**
Net Cash Used In Investing Activities	**(314.53)**	**(74.59)**
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds From Issuance of Share capital	-	2,362.05
Proceeds From Long Term Borrowings	117.50	(121.16)
Increase in Short Term Borrowings	903.25	(602.49)
Interest Paid	(72.19)	(94.73)
Net Cash Flow From Financing Activities	**948.56**	**1,543.66**
Net Increase / Decrease In Cash And Cash Equivalents	**(10.68)**	**74.60**
Cash And Cash Equivalents At Beginning Of The Period	139.73	65.14
Cash And Cash Equivalents At The End Of The Period	**129.05**	**139.73**
	0.00	0.00

See accompanying notes forming part of the financial statements

In terms of our report attached.

For JYOTI ASRANI & ASSOCIATES
Chartered Accountants
Firm Registration No:- 010126C
Peer Review Certificate No. 016774

CA JYOTI ASRANI
Partner
M. No.: 079966
UDIN: 26079966YLRRSP8842

Place: Jabalpur
Date: 18th November, 2026

For and on behalf of the Board of Directors of Happy Square Outsourcing Services Limited (Formerly known as Happy Square Outsourcing Services Private Limited)

Poonam Rajpal
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Date: 18th November, 2026