

CLARIFICATION LETTER

Date: January 19, 2026

To

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G
Bandra Kurla Complex, Bandra (East)
Mumbai-400 051, Maharashtra, India

Dear Sir/Ma'am,

Sub: Clarification on submission of Financial Results for the half year ended September 30, 2025

Ref: NSE email dated January 13, 2026 regarding Outcome of Board Meeting – Financial Results submitted on November 14, 2025.

This is with reference to the clarification sought by your esteemed organisation vide email dated January 13, 2026, wherein it was observed that the financial results submitted by the Company did not contain comparative figures for the period ended March 2025, as per format prescribed by Securities Exchange Board of India (SEBI).

In this regard, we would like to submit that due to an inadvertent and unintentional error, an incorrect Statement of Financial Results was attached at the time of submission, resulting in the omission of the comparative figures for the half year ended March 31, 2025. The same was purely accidental and not intentional.

We sincerely regret the oversight and hereby enclose the correct Statement of Financial Results for the half year ended September 30, 2025, containing the comparative figures for the half year ended March 31, 2025 along with Statement of Assets and Liabilities and Statement of Cash Flow, in the format prescribed by SEBI.

We assure you that the Company shall exercise enhanced diligence and care in future submissions to ensure strict compliance with all applicable regulatory requirements. We kindly request you to take the above clarification and the revised attachment on record.

Thanking you.

Yours Faithfully,
For HRH NEXT SERVICES LIMITED

Ankit Sanjay Shah
Managing Director
DIN: 00218044

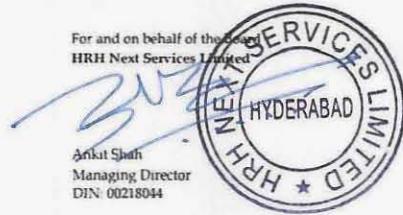
HRH Next Services Limited
 (Formerly known as HRH Next Services Private Limited)
 CIN No: L72200TG2007PLC052582
STATEMENT OF FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2025

Particulars		For the Half year ended 30th Sep 2025 (Unaudited)	For the Half year ended 31st March 2025 (Unaudited)	For the Half year ended 30th Sep 2024 (Unaudited)	For the Year ended 31st March 2025 (Audited)	Amount in Lakhs
I	Revenue from operations	3223.65	2880.66	2903.51		5784.17
II	Other Income	2.37	69.29	7.02		76.31
	Total Income	3226.02	2949.95	2910.53		5860.48
III	Expenses					
	(a) Employee benefit expenses	1,887.47	1,862.82	1533.09		3395.91
	(b) Finance Cost	93.24	105.43	88.47		193.90
	(c) Depreciation and Amortization expenses	203.13	181.17	145.27		326.44
	(d) Other expenses	755.01	757.01	789.20		1546.21
	Total Expenses	2,938.85	2,906.43	2556.03		5462.46
IV	Profit/(Loss) before exceptional and extraordinary items	287.17	43.52	354.50		398.02
	Extraordinary Items	0			0.00	0.00
	Prior Period Items	-				0.00
V	Profit Before Tax	287.17	43.52	354.50		398.02
VI	Tax Expense					
	(a) Current Tax	49.41	(57.80)	104.36		46.56
	(b) Deferred Tax (Asset)/ Liability	29.37	(19.40)	75.49		66.09
	(c) Excess Tax provision of earlier year written Back	0	0.98	(29.60)		(28.62)
	Total tax expense	78.78	(66.22)	150.26		84.03
VII	Profit after Tax	208.39	109.74	205.74		313.99
VIII	Earnings per share					
	(i) Basic	1.58	0.83	2.08		3.41
	(ii) Diluted	1.58	0.83	2.08		3.41

INITIALLED FOR IDENTIFICATION PURPOSE ONLY



For and on behalf of the company
HRH Next Services Limited



Place Hyderabad
Date: 14th November 2025

Ankit Shah
Managing Director
DIN: 00218044

HRH Next Services Limited
 (Formerly known as HRH Next Services Private Limited)
 CIN No: L72200TG2007PLC052582
 UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2025

Particulars		For the Half year ended 30th Sep 2025 (Unaudited)	For the Half year ended 30th Sep 2024 (Unaudited)	For the Year ended 31st March 2025 (Audited)	Amount in Lakhs
I	EQUITY AND LIABILITIES				
1	Shareholders' Funds				
	(a) Share Capital	1320.44	1320.44	1320.44	
	(b) Reserves and Surplus	2,545.47	2238.32	2337.08	
	(c) Money received against share Warrants	-	0.00		
		3,865.91	3558.76	3657.52	
2	Share application money pending allotment				
3	Non Current Liabilities				
	(a) Long term borrowings	665.68	425.98	589.90	
	(b) Deferred tax liabilities (Net)	137.01	117.04	107.65	
	(c) Other Long term liabilities	-	0.00	0.00	
	(c) Long-term provisions	226.34	46.14	53.46	
		1029.03	589.16	751.01	
3	Current Liabilities				
	(a) Short term borrowings	313.22	1172.67	361.30	
	(b) Trade payables				
	- Total outstanding dues of micro enterprises and small enterprises	232.86	450.97	206.31	
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	507.72	272.44	266.83	
	(c) Other current liabilities	163.43	113.94	151.97	
	(d) Short term provisions	14.51	(117.90)	60.34	
		1,231.74	1892.12	1046.75	
	Total	6,126.69	6040.05	5455.28	
II	ASSETS				
1	Non Current Assets				
	(a) Property, Plant & Equipment and Intangible Assets				
	(i) Property, Plant and Equipment	1134.56	1102.04	1069.06	
	(ii) Intangible Assets	702.00	624.30	705.66	
	(iii) Intangible assets under development	695.83	0.00	245.32	
	(b) Non Current investments	15.00	15.00	15.00	
	(c) Long term Loans and Advances	-	0.00	0.00	
		2,547.39	1741.34	2035.04	
2	Current Assets				
	(b) Trade Receivables	982.01	1308.89	1200.81	
	(c) Cash and Cash Equivalents	202.66	1220.20	59.03	
	(d) Short term loans and advances	524.82	63.13	583.11	
	(e) Other current assets	1869.80	1706.46	1577.27	
		3,579.29	4298.68	3420.22	
	Total	6,126.69	6040.05	5455.26	

INITIALLED FOR IDENTIFICATION PURPOSE ONLY



For and on behalf of the Board
HRH Next Services Limited


Ankit Shah
Managing Director
DIN: 00218044

Place: Hyderabad
Date: 14th November 2025



HRH Next Services Limited
 (Formerly known as HRH Next Services Private Limited)
 CIN No: L72200TG2007PLC052582
UNAUDITED STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30TH SEPTEMBER 2025

Particulars	For the Half year ended 30th Sep 2025 (Unaudited)	For the Half year ended 30th Sep 2024 (unaudited)	Amount (Rs.) In Lakhs For the Year ended 31st March 2025 (Audited)
A) Cash Flow from Operating Activities			
Net Profit before Tax	287.17	356.00	398.02
Add back:			
a)Depreciation	203.13	145.27	326.44
b)Interest Paid	93.24	88.47	193.9
c)Profit from Sale of Investment	-	-	-
c)Profit from Sale of Asset	-	-	-
d)Tax already adjusted in OCA	29.60	0	0
Operating Profit/(Loss)			
Changes in working capital			
Add:			
Increase / (decrease) in Other current liabilities	11.46	(18.47)	19.56
Increase / (decrease) in Trade Payables	267.44	368.23	117.99
Increase / (decrease) in Long term provision	172.88	6.66	13.98
Increase / (decrease) in Short term Provisions	-45.83	(148.45)	29.79
(Increase) / decrease in Trade Receivables	218.80	(66.87)	-1348.03
(Increase) / decrease in Short term loans and adv	58.29	47.39	-472.6
(Increase) / decrease in Other Current assets	-292.53	(865.73)	652.69
Operating cash flow	974.05	(57.90)	-68.25
Less: (Income tax paid)	49.41	(104.36)	-17.94
Net Cash flow from operating activities (A)	1,023.46	(162.27)	(86.19)
B) Cash flow from Investing Activities			
a) Purchase of Fixed assets	(361.26)	407.82	888.7
b) Movement in intangible assets under development	(450.51)	-	-
c) (Increase)/ decrease in Non- Current Investments	-	23.87	23.87
Net cash flow from investing activities (B)	(811.77)	(383.96)	858.83
C) Cash flow from financing activities			
a) Proceeds from Issue of Share Capital	-	1,254.68	1245.19
b) Net of Proceeds from Long term borrowings	73.26	61.34	225.26
b) Increase/(decrease) in short term borrowings	(48.08)	521.52	-289.85
b) Interest Paid	(93.24)	(88.47)	-193.9
Net cash flow from financing activities (C)	(68.06)	1,749.07	986.70
Net Increase / (Decrease) of Cash and Cash Equivalents (A+B+C)	143.64	1,202.84	41.68

Note: Change in Balance of Cash as per Financial Statements

Particulars	For the Half year ended 30th Sep 2025 (Unaudited)	For the Half year ended 30th Sep 2024 (Audited)	For the Year ended 31st March 2025 (Audited)
Opening Balance of Cash the beginning of the year	59.03	17.36	17.36
Closing Balance of Cash at the end of the year	202.66	1220.2	59.03
Net Cash Flow for the year	143.63	1,202.84	41.67

INITIALLED FOR IDENTIFICATION PURPOSE ONLY



For and on behalf of the Board
HRH Next Services Limited


Ankit Shah
Managing Director
DIN: 00218044

Place: Hyderabad
Date: 14th November 2025



Notes

1. The above financial results have been prepared in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended. The above financial results were approved by the Board of Directors at their meeting held on November 14, 2025.
2. The above financial results have been prepared in conformity with Accounting Standards (AS) prescribed under section 133 of Companies Act, 2013 read with The Companies (Accounting Standards) Rules, 2021 as amended and other accounting principles generally accepted in India.
3. EPS for respective periods have been calculated based on weighted average number of shares outstanding for the said periods.
4. Revenue from operation includes movement in unbilled revenue.
5. Company operates only in one segment viz. BPO services and as such reporting is done on single segment basis.
6. Figures for previous period have been regrouped wherever necessary to conform to the current period classification.

INITIALED FOR IDENTIFICATION
PURPOSE ONLY



Place: Hyderabad
Date: 14th November 2025

For and on behalf of the Board
HRH Next Services Limited

Ankit Shah
Managing Director
DIN:00218044



R.SUBRAMANIAN AND COMPANY LLP

CHARTERED ACCOUNTANTS

LLPIN: AAG-3873

Tel: 044-24992261 / 24991347 | rs@rscompany.co.in | www.rscompany.co.in

Independent Auditors' Limited Review Report on Unaudited Financial Results of HRH NEXT SERVICES LIMITED (Formerly Known as HRH NEXT SERVICES PRIVATE LIMITED) for the quarter and six months ended September 30, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of HRH NEXT SERVICES LIMITED

Introduction

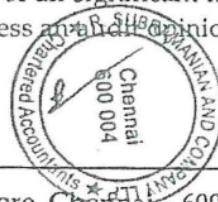
1. We have reviewed the accompanying Statement of Unaudited Financial Results of M/s. HRH NEXT SERVICES LIMITED (herein after referred to as the 'Company'), for the quarter and six months ended September 30, 2025 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (the "Listing Regulations"), which has been initialled by us for identification purposes.

Management Responsibility

2. The Unaudited Financial Results, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Unaudited Financial Results based on our review.

Scope of Review

3. We conducted our review of the Unaudited Financial Results 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 Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Unaudited Financial Results are free from material misstatement. A review of interim financial information consists of making inquiries, primarily of the persons responsible for financial and accounting matters, 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.



Registered Office: No. 6, Krishnaswamy Avenue, Luz, Mylapore, Chennai - 600 004

Ahmedabad | Bengaluru | Bhubaneshwar | Hyderabad | Mumbai | New Delhi

R.Subramanian and Company LLP
Chartered Accountants

Conclusion

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Unaudited Financial Results read with notes thereon, prepared in accordance with applicable Accounting Standards specified under section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R. Subramanian and Company LLP,
Chartered Accountants,
FRN: 004137S/S200041

R. Kumarasubramanian

R. Kumarasubramanian

Partner

Membership No: 021888

UDIN: 25021888 MMBMV 10/10

Place: ~~Hyderabad~~

Date: November 14, 2025

