Orchasp Limited

CIN : L72200TG1994PLC017485

November 11, 2026

To
The General Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001.
Scrip Code – 532271

To
The Manager,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor, Plot No – C/1,
G Block, Bandra Kurla Complex,
Bandra (East), Mumbai -400 051.
Scrip Code – ORCHASP

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on Wednesday, November 11, 2026 as required under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors of the company in its meeting held today i.e., on Wednesday, November 11, 2026 has considered and approved the Un-audited Financial Results (Standalone and Consolidated) along with Limited Review Report of the Company for the second quarter and the half year ended on September 30, 2026.

The meeting commenced at 11:30 A.M and concluded at 04.00 P.M.

This is for your information and dissimenation.

Thanking You,

Best Regards,
For Orchasp Limited

P. Chandra Sekhar.

P. Chandra Sekhar
Managing Director & CFO
DIN: 01647212

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19 & 20, Moti Valley, Trimulgherry, Secunderabad. 500015, Telangana, INDIA. Tel : +91 40 4776 6123/4, Fax +91 40 4776 6143
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CHARTERED ACCOUNTANTS
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Opp. Andheri Rly. Station, Andheri (East) Mumbai - 400 069.

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Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to
The Board of Directors
M/s. ORCHASP LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s **Orchasp Limited** (the "Company") for the quarter ended September 30, 2026 and for the period from 01 April 2026 to 30 September 2026 (the "Statement") attached herewith, 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").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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

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all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. **Basis for Qualified Conclusion**

(a) We refer to the carrying value of investments of Rs. 6,825 lakhs held in the Wholly Owned Subsidiary located in Portugal "Cybermate International, Unipessoal, LDA", which has remained non-operational for over six years and has received a notice from the Portuguese authorities for cancellation of its Certificate of Incorporation due to non-compliance with statutory filing requirements and therefore, the incorporation of the said subsidiary was cancelled.

The Company has incorporated a new subsidiary, "Orchasp Inc" in the USA and transferred the investments and related operations/assets of "Cybermate International, Unipessoal, LDA" to the said new subsidiary.

In the absence of sufficient information and clarity on the new subsidiary's financial position, we are unable to comment on the appropriateness of the carrying value of the investment or determine whether a provision for impairment is required.

(b) The company has not paid Tax Deducted at Source (TDS) and other statutory dues up to September 30th, 2026.

(c) Trade payables, Trade Receivables are due for a period of more than 6 months. In the absence of confirmations of Trade payables, Trade Receivables and various advances/loans, we are unable to comment on the extent to which such balances are payable/recoverable

5. **Qualified Conclusion**

Based on our review conducted as above, except for the possible effects, in respect of matters described in Paragraph 4(a) to 4(c) under Paragraph 4 Basis for Qualified Conclusion nothing has come to our attention that causes us to believe that the



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accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid IND AS 34 prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JMT & Associates,
Chartered Accountants
Firm Regn No. 104167W

JMT & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

Vijaya Pratap. M
Partner
Membership No. 213766
UDIN: 26213766ILVIUM7978

Place: Mumbai
Date: 11-11-2026

Orchasp Limited

19 & 20, Moti Valley, Trimulgherry, Secunderabad. 500015. TG.India

Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September 2026

(INR-Lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	a) Revenue From Operations	189.75	208.37	753.80	398.12	1,528.99	2,125.62
	b) Other Income	145.72	63.41	2.51	209.13	5.03	393.85
2	**Total**	**335.47**	**271.79**	**756.31**	**607.25**	**1,534.02**	**2,519.47**
3	**Expenses**						
	a) Cost of Services/ Sub-contract costs	0.48	2.47	0.62	2.95	1.48	4.00
	b)Change in inventories of finished goods , work in progress and stock in trade.	-	-	-	-	-	-
	c) Employee Benefit Expenses	263.53	201.34	697.32	464.87	1,369.23	2,213.11
	d) Other Expense	39.43	38.54	27.13	77.97	58.66	192.94
	e) Depreciation and Amortisation Expense	1.29	1.29	0.74	2.58	1.47	3.62
	f) Finance cost		-	-		-	-
4	**Total**	**304.73**	**243.64**	**725.81**	**548.37**	**1,430.84**	**2,413.68**
5	**Profit Before Tax (2-4)**	30.74	28.14	30.50	58.88	103.18	105.79
6	Tax Expenses						
	Current Tax		-	8.54		26.83	-
	Deferred Tax	0.14	0.15	1.19	0.29	1.36	0.58
7	**Net profit for the Period**	**30.60**	**28.00**	**20.77**	**58.59**	**74.99**	**105.20**
8	Other Comprehensive Income (After Tax)						
	a) Items that will not be Reclassified to profit or loss.	-	-	-	-	-	-
	b) Items that will be Reclassified to profit or loss.	-	-	-	-	-	-
9	**Total Comprehensive Income (after tax)**	**30.60**	**28.00**	**20.77**	**58.59**	**74.99**	**105.20**
10	Paid up Equity Share Capital (face value of Rs. 2 per Share)	6,928.51	6,928.51	6,391.01	6,928.51	6,391.01	6,928.51
11	Other Equity i.e., Reserve (excluding Revaluation Reserve)	-	-	-	-	-	5,252.33
12	**Earnings Per Share (EPS)(Face Value Rs.2 each)**						
	Basic EPS (Rs)	0.01	0.01	0.01	0.02	0.02	0.03
	Diluted EPS (Rs)	0.01	0.01	0.01	0.02	0.02	0.03

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Standalone Cash Flow Statement for the half year ended 30th September 2026

Particulars	As at 30 Sept 2026	As at 30 Sept 2025
	INR-Lakhs	INR-Lakhs
A. Cash Flow from Operating Activities:		
Profit before taxation	58.88	103.18
Adjustments for : -		
Depreciation	2.58	1.47
Interest Expense		-
Amortisation of Product Development Cost		
Diminution in value of investment		
Impairment of Intangible Asset		
Other Income	209.13	5.03
Dividend Income		
Bad Debts Written Off		
Operating Profit before working capital changes	**(147.67)**	**99.62**
(Increase) / Decrease in Trade Receivables	(752.20)	(1,503.22)
(Increase) / Decrease in Current Tax Liability	-	26.83
(Increase) / Decrease in Other Current Assets	(7.64)	(7.28)
Increase / (Decrease) in Trade Payables	665.92	1,353.31
Increase / (Decrease) in Other Current Liabilites	14.57	15.43
Increase / (Decrease) in Short Term Provisions	6.76	18.03
Increase / (Decrease) in Other Current Assets	(0.05)	
Cash generated from Operations	(220.30)	**2.72**
Taxes Paid		26.83
Net Cash Generated from Operating activities (A)	**(220.30)**	**(24.11)**
B. Cash Flow from Investing Activities :		
Purchase of tangible assets/intangible assets (net) including transfer from CWIP	(7.19)	(0.12)
Sale of Fixed Assets		
Decrease in Capital Work In Progress		
Other Income	209.13	5.03
Dividend Income		
(Increase) in Current Investments	-	-
(Decrease) in Non Current Investments		
(Decrease) in Other Non Current liabilities	-	-
Net Cash Flow from Investing Activities (B)	**201.94**	**4.91**
C. Cash Flow from Financing Activities :		
Issue of Share Capital	-	-
Increase in other Equity		
Increase in Short Term Borrowings	12.19	20.39
Interest Paid	-	
Increase in Long Term liabilities		
Net Cash from Financing Activities (C)	**12.19**	**20.39**
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(6.17)	1.19
Cash & Cash Equivalents at the beginning of the year	31.37	32.08
Cash & Cash Equivalents at the end of the period	**25.20**	**33.27**

Notes

1.The Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) Statement of Cash Flows.

2. The accompanying notes are an integral part of the financial statements.

3. Previous year figures have been regrouped /reclassified to conform to current year classification.

4. Cash and Cash Equivalents Comprise

	As at 30 Sept 2026	As at 30 Sept 2025
	-	-
Cash on hand	25.20	33.27
Balances with Banks on Current and Deposit Accounts	**25.20**	**33.27**
Total		

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CIN : L72200TG1994PLC017485

Notes:

1. The Unaudited Quarterly Financial Results (Standalone) of the company for the period ended 30th September 2026 have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013, read with Companies (Indian Accounting Standards) Rules 2015, as amended.
2. The above standalone results were reviewed by the audit committee and taken on record by the board of Directors of the company at its meeting held on Wednesday the 11th November 2026. The Statutory Auditors of the Company have carried out the Limited Review of these standalone results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
3. In accordance with the requirement of IND AS-108 on segment reporting, the company has determined its business segment as computer programming consultancy, and related services. There are no other primary reportable segments and secondary reportable segments.
4. The statutory auditors have expressed a qualified opinion on the Unaudited financial Results of the company pertaining to
    a. Investment of Rs. 6,825 lakhs in Wholly Owned Subsidiary at Portugal viz Cybermate International, Unipessoal, LDA

       We clarify that the Portuguese authority has issued a notice of cancellation of the Certificate of Incorporation of the WOS due to non-filing of statutory information. We have transferred the investment to our subsidiary "Orchasp Inc" to rectify the non-compliance. We are in the process of completing the compliance as per generally accepted accounting principles, practices, laws and regulations.

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b. Non-Receipt of trade receivables and payables due for more than 6 months.

We are of the opinion that the delays have been caused due to adverse conditions prevailing in the business and financial markets. Upon review of the prevailing market conditions we are hopeful of realizing a substantial portion in the ensuing quarter, failing which we would initiate a provisioning for bad/doubtful debts as necessary in the subsequent quarter.

c. Non-payment of Statutory dues for a period of more than 6 months.

The delay in remittance of statutory dues was primarily due to temporary liquidity constraints faced by the Company during the period. We are taking necessary steps to regularize the outstanding statutory dues.

5. EPS is not annualized.
6. The figures for the previous period/year have been regrouped/reclassified, wherever necessary.

By the order of the Board
For Orchasp Limited

P. Chandra Sekhar.

P. Chandra Sekhar
Managing Director & CFO
DIN: 01647212

Date : 11th November 2026
Place : Hyderabad

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Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to
The Board of Directors
M/s. ORCHASP LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of M/s Orchasp Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2026 and for the period from 01 April 2026 to 30 September 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared 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 the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on "The Statement" based on our review.

3. We conducted our review of the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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.

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4. Basis for Qualified Conclusion

(a) We refer to the carrying value of investments of Rs 6,825 lakhs held in Wholly Owned Subsidiary at Portugal in Cybermate International, Unipessoal , LDA which has remained non -operational for over four years. The subsidiary has defaulted in statutory filings for the period and the Portuguese Authorities have consequently issued a notice of cancellation of Certificate of Incorporation. In the absence of sufficient information and clarity on the subsidiary's operations and financial position, we are unable to comment on the appropriateness of the carrying value of the investment or determine whether a provision for impairment is required.

(b) The company has not paid Tax Deducted at Source (TDS) and other statutory dues up to September 30th, 2026.

(c) Trade Payables, Trade Receivables are due for a period of more than 6 months. In the absence of confirmations of Trade payables, Trade Receivables and various advances/loans, we are unable to comment on the extent to which such balances are payable/recoverable

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.

The Statement includes the results of the following entities:

a) Cybermate Infotek Limited Inc, USA
b) Cybermate International, Unipessoal, LDA
c) Orchasp Inc, USA

The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of subsidiaries; whose interim financial results and other financial information reflect total revenues of Rs. Nil, total net profit after tax of Rs. Nil and comprehensive income of Rs. Nil for the quarter ended September 30, 2026, and for the period from 01 April 2026 to 30 September 2026 as considered in the Statement whose interim financial results and other financial information have not been reviewed by their respective auditors.

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These unaudited interim financial results and other unaudited financial information have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries is based solely on such unreviewed interim financial results and other unreviewed financial information.

Our conclusion on the Statement in respect of matters stated above is not modified with respect to our reliance on the financial results furnished by the Management.

5. Qualified Conclusion

Based on our review conducted as above, except for the possible effects, in respect of matters described in Paragraph 4(a) to 4(c) under Paragraph 4 Basis for Qualified Conclusion nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid IND AS 34 prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JMT & Associates,
Chartered Accountants
Firm Regn No. 104167W

JMT & ASSOCIATES * MUMBAI * CHARTERED ACCOUNTANTS

Vijaya Pratap.M
Partner
Membership No. 213766
UDIN: 26213766ERFE8F3885

Place: Mumbai
Date: 11-11-2026

Orchasp Limited

19 & 20, Moti Valley, Trimulgherry, Secunderabad. 500015. TG.India

Unaudited Consolidated Financial Results for the Quarter and Half year ended 30th September 2026

(INR-Lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	a) Revenue From Operations	189.75	208.37	753.80	398.12	1,528.99	2,125.62
	b) Other Income	145.72	63.41	2.51	209.13	5.03	393.85
2	**Total**	**335.47**	**271.79**	**756.31**	**607.25**	**1,534.02**	**2,519.47**
3	**Expenses**						
	a) Cost of Services/ Sub-contract costs	0.48	2.47	0.62	2.95	1.48	4.00
	b)Change in inventories of finished goods , work in progress and stock in trade.	-	-	-	-	-	-
	c) Employee Benefit Expenses	263.53	201.34	697.32	464.87	1,369.23	2,213.11
	d) Other Expense	39.43	38.54	27.13	77.97	58.66	192.94
	e) Depreciation and Amortisation Expense	1.29	1.29	0.74	2.58	1.47	3.62
	f) Finance cost	-	-	-		-	-
4	**Total**	**304.73**	**243.65**	**725.81**	**548.37**	**1,430.84**	**2,413.68**
5	**Profit Before Tax (2-4)**	30.74	28.14	30.50	58.88	103.18	105.79
6	Tax Expenses						
	Current Tax		-	8.54		26.83	-
	Deferred Tax	0.14	0.15	1.19	0.29	1.36	0.58
7	**Net profit for the Period**	**30.60**	**28.00**	**20.77**	**58.59**	**74.99**	**105.20**
8	Other Comprehensive Income (After Tax)						
	a) Items that will not be Reclassified to profit or loss.	-	-	-	-	-	-
	b) Items that will be Reclassified to profit or loss.	-	-	-	-	-	-
9	**Total Comprehensive Income (after tax)**	**30.60**	**28.00**	**20.77**	**58.59**	**74.99**	**105.20**
10	Paid up Equity Share Capital (face value of Rs. 2 per Share)	6,928.51	6,928.51	6,391.01	6,928.51	6,391.01	6,928.51
11	Other Equity i.e., Reserve (excluding Revaluation Reserve)	-	-	-		-	5,252.33
12	**Earnings Per Share (EPS)(Face Value Rs.2 each)**						
	Basic EPS (Rs)	0.01	0.01	0.01	0.02	0.02	0.03
	Diluted EPS (Rs)	0.01	0.01	0.01	0.02	0.02	0.03

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Consolidated Cash Flow Statement for the half year ended 30th September 2026

	As at 30 Sept 2026	As at 30 Sept 2025
	INR-Lakhs	INR-Lakhs
A. Cash Flow from Operating Activities:		
Profit before taxation	58.88	103.18
Adjustments for : -		
Depreciation	2.58	1.47
Interest Expense		-
Amortisation of Product Development Cost		
Diminution in value of investment		
Impairment of Intangible Asset		
Other Income	209.13	(5.03)
Dividend Income		
Bad Debts Written Off		
Operating Profit before working capital changes	**(147.67)**	**99.62**
(Increase) / Decrease in Income Tax Liability	-	26.83
(Increase) / Decrease in Trade Receivables	(752.20)	(1,503.22)
(Increase) / Decrease in Other Current Assets	(7.64)	(7.28)
Increase / (Decrease) in Trade Payables	665.92	1,353.31
Increase / (Decrease) in Other Current Liabilites	14.57	15.43
Increase / (Decrease) in Short Term Provisions	6.76	18.03
Increase / (Decrease) in Other Current Assets	(0.05)	
Cash generated from Operations	**(220.30)**	**2.72**
Taxes Paid		26.83
Net Cash Generated from Operating activities (A)	**(220.30)**	**(24.11)**
B. Cash Flow from Investing Activities :		
Purchase of tangible assets/intangible assets (net) including transfer from CWIP	(7.19)	(0.12)
Sale of Fixed Assets		
Decrease in Capital Work In Progress	209.13	5.03
Other Income		
Dividend Income		
(Increase) in Current Investments		
(Decrease) in Non Current Investments		
(Decrease) in Other Non Current liabilities		
Net Cash Flow from Investing Activities (B)	**201.94**	**4.91**
C. Cash Flow from Financing Activities :		
Issue of Share Capital		
Increase in other Equity	12.19	20.39
Increase in Short Term Borrowings		
Interest Paid		
Increase in Long Term liabilities		
Net Cash from Financing Activities (C)	**12.19**	**20.39**
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(6.16)	1.19
Cash & Cash Equivalents at the beginning of the year	31.37	32.08
Cash & Cash Equivalents at the end of the period	**25.20**	**33.27**

Notes

1.The Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) Statement of Cash Flows.

2. The accompanying notes are an integral part of the financial statements.

3. Previous year figures have been regrouped /reclassified to conform to current year classification.

4. Cash and Cash Equivalents Comprise

	As at 30 Sept 2026	As at 30 Sept 2025
	-	-
Cash on hand	25.20	33.27
Balances with Banks on Current and Deposit Accounts	**25.20**	**33.27**
Total		

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Orchasp Limited
CIN : L72200TG1994PLC017485

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Notes:

1. The Unaudited Quarterly Financial Results (Consolidated) of the company for the period ended 30th September 2026 have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013, read with Companies (Indian Accounting Standards) Rules 2015, as amended.
2. The above consolidated results were reviewed by the audit committee and taken on record by the board of Directors of the company at its meeting held on Wednesday the 11th November 2026. The Statutory Auditors of the Company have carried out the Limited Review of these results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
3. In accordance with the requirement of IND AS-108 on segment reporting, the company has determined its business segment as computer programming consultancy, and related services. There are no other primary reportable segments and secondary reportable segments.
4. Consolidated Financial Results
    a. Investment of Rs. 6,825 lakhs in Wholly Owned Subsidiary at Portugal viz Cybermate International, Unipessoal, LDA

    We clarify that the Portuguese authority has issued a notice of cancellation of the Certificate of Incorporation of the WOS due to non-filing of statutory information. We have transferred the investment to our subsidiary "Orchasp Inc" to rectify the non-compliance. We are in the process of completing the compliance as per generally accepted accounting principles, practices, laws and regulations.



b. Non-Receipt of trade receivables and payables due for more than 6 months.

We are of the opinion that the delays have been caused due to adverse conditions prevailing in the business and financial markets. Upon review of the prevailing market conditions we are hopeful of realizing a substantial portion in the ensuing quarter, failing which we would initiate a provisioning for bad/doubtful debts as necessary in the subsequent quarter.

c. Non-payment of Statutory dues for a period of more than 6 months.

The delay in remittance of statutory dues was primarily due to temporary liquidity constraints faced by the Company during the period. We are taking necessary steps to regularize the outstanding statutory dues.

d. There are no operations in the Subsidiary Cybermate Infotek Limited Inc, USA for the period ended 30th September 2026.

e. The Company has incorporated Orchasp Inc., a wholly owned subsidiary in the USA, and is currently in the process of obtaining the necessary approvals from the Reserve Bank of India (RBI) to commence operations and hence, there are no operations in a new Wholly Subsidiary Orchasp Inc, USA for the period ended 30th September 2026.

f. Consequent to the cancellation of the certificate of incorporation, the Subsidiary, Cybermate International Unipessoal, LDA, Portugal, has discontinued its business activities and hence, there are no operations for the period ended 30th September 2026.

5. EPS is not annualized.

6. The figures for the previous period/year have been regrouped/reclassified, wherever necessary.

ORCHASP LTD. SEC'BAD

By the order of the Board
For Orchasp Limited
P. Chandra Sekhar

P. Chandra Sekhar
Managing Director &CFO
DIN: 01647212

Date : 11th November 2026
Place : Hyderabad

Orchasp Limited

CIN : L72200TG1994PLC017485

ORCHASP

Orchasp Limited

Statement of Assets and Liabilities for the period ended 30th September 2026

Particulars	Standalone		Consolidated	
	As At 30 Sept,26	As At 31 March,26	As At 30 Sept,26	As At 31 March,26
	INR-Lakhs	INR-Lakhs	INR-Lakhs	INR-Lakhs
I. Assets :				
1. Non Current Assets:				
a) Property, Plant and Equipment	13.97	9.35	13.97	9.35
b) Capital Work in Progress				
c) Intangible Assets	1.41	1.41	1.41	1.41
d) Financial Assets				
i) Non Current Investments	6,827.18	6827.18	6825.01	6,825.00
ii) Other financial assets				
e) Deferred Tax Asset (net)	4.75	5.04	4.75	5.04
f) Other Non Current Assets				
Total Non-Current Assets	**6,847.31**	**6,842.97**	**6,845.14**	**6,840.80**
2. Current Assets:				
a) Financial Assets				
i) Investments	0.76	0.76	0.76	0.76
ii) Trade Receivables	16,777.77	16,025.58	16777.77	16,025.58
iii) Cash and Cash Equivalents	25.20	31.37	25.20	31.37
iv) Loans		-		-
v) Other Financial Assets	5.18	5.14	5.18	5.14
b) Other Current Assets	306.13	298.48	308.30	300.66
Total Current Assets	**17,115.04**	**16,361.33**	**17,117.21**	**16,363.50**
Total Assets	**23,962.35**	**23,204.30**	**23,962.34**	**23,204.30**
II. Equity and Liabilities:				
Equity				
a) Equity Share Capital	6,928.51	6,928.51	6,928.51	6,928.51
b) Other Equity	5,310.93	5,252.33	5,310.93	5,252.33
Total Equity	**12,239.43**	**12,180.84**	**12,239.43**	**12,180.84**
Liabilities				
1. Non Current Liabilities:				
a) Financial Liabilities				
i) Other Financial Liabilties	-	-		-
b) Other Non Current Liabilties				
c) Deferred Tax Liabilities (Net)				
Total Non-Current Liabilities	-	-		-
2. Current Liabilities:				
a) Financial Liabilities				
i) Trade Payables	9,485.44	8,819.52	9485.44	8,819.52
ii) Other Financial Liabilities	745.05	732.86	745.05	732.86
b) Other Current Liabilities	1,078.68	1,064.10	1078.68	1,064.10
c) Provisions	158.84	152.08	158.84	152.08
d) Income Tax Liability (Net)	254.90	254.90	254.90	254.90
Total Current Liabilities	**11,722.91**	**11,023.46**	**11,722.91**	**11,023.46**
Total Equity & Liabilities	**23,962.35**	**23,204.30**	**23,962.34**	**23,204.30**

ORCHASP LTD. SEC'BAD