



**Orchasp Limited**  
CIN : L72200TG1994PLC017485

10<sup>th</sup> February 2026

Listing Compliances  
BSE Limited  
P.J. Towers, Fort  
Mumbai. 400001

Listing Compliances  
The National Stock Exchange of India Ltd  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra East,  
Mumbai. 400051

Dear Sir,

**Sub: Intimation of the outcome of the Board Meeting pursuant to Regulation 30(2) and 33 read with Part A of Schedule III of SEBI (LODR) Regulations, 2015.**

**Ref: Scrip Code 532271 / Symbol 'ORCHASP'**

We are herewith submitting the outcome of the Board Meeting held today i.e., Tuesday the 10<sup>th</sup> February 2026, under Regulation 30(2) and 33 read with Part A of Schedule III of SEBI (LODR) Regulation, 2015.

We request you to kindly take the same on record and oblige.

Thanking you.

Yours Faithfully,

For Orchasp Limited

*P. Chandra Sekhar*

P. Chandra Sekhar  
Managing Director & CFO  
DIN: 01647212



Encl :a/a



**Orchasp Limited**  
CIN : L72200TG1994PLC017485

10<sup>th</sup> February 2026

Listing Compliances  
BSE Limited  
P.J. Towers, Fort  
Mumbai. 400001

Listing Compliances  
The National Stock Exchange of India Ltd  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra East,  
Mumbai. 400051

Dear Sir/Madam,

**Sub:** Outcome of the Board Meeting held on 10<sup>th</sup> February 2026.

**Ref:** 1. Regulation 30, 33 & other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015  
2. Scrip Code 532271 / Symbol 'ORCHASP'

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at its meeting held on Tuesday, 10<sup>th</sup> February 2026, inter-alia, considered and approved the following:

1. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR'), the Board of Directors has approved the unaudited (Standalone and Consolidated) financial results for the quarter and nine months ended 31 December 2025 and noted the Limited Review Reports issued by M/s. JMT & Associates, Chartered Accountants (Statutory Auditors), on the aforementioned financial results.

A copy of the aforementioned financial results and the Limited Review Reports issued by the Statutory Auditors are enclosed herewith.

We wish to inform you that the Limited Review Report issued by the Auditors herein is a qualified opinion and since these results are unaudited, statement of impact of audit qualifications is not applicable.





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2. The Board of directors as recommended by the Nomination and remuneration committee, have approved the appointment of **Mr. Srinivasu Sunkara (DIN: 11509166)** as an additional director designated as an Independent Director of the company, not being liable to retire by rotation, with effect from 10<sup>th</sup> February 2026. The term of his appointment as an Independent Director will be for a period of 5 years (10<sup>th</sup> February 2026 to 09<sup>th</sup> February 2031) and the appointment is subject to approval of shareholders.
3. The Board of directors as recommended by the Nomination and remuneration committee, have approved the appointment of **Ms. Sirisha Pattapurathi (DIN: 02185189)** as an additional director designated as a non-executive non-independent woman director of the company, liable to retire by rotation, with effect from 10<sup>th</sup> February 2026, subject to approval of shareholders.

**Completion of tenure of Independent Directors of the Company:**

4. We wish to inform you that the first term of office of **Ms. Ponnari Gottipati, (DIN 09075036)** as an Independent Director of the Company will end on 12 February 2026. Accordingly, she will cease to be an Independent Director with effect from the close of business hours on 12 February 2026. Ms. Ponnari Gottipati has expressed her inability to continue for a second term due to her pre-occupational and personal reasons. The Company places on record its appreciation for the significant contributions, guidance and services rendered by Ms. Ponnari Gottipati during her tenure with the Company.
5. We wish to inform you that the second consecutive term of appointment of **Mr. Bade Srinivasa Reddy (DIN: 01384074)** as an Independent Director of the Company will end on 06 March 2026. Accordingly, he will cease to be an Independent Director with effect from the close of business hours on 06 March 2026. The Company places on record its appreciation for the significant contributions, guidance and services rendered by Mr. Bade Srinivasa Reddy (DIN: 01384074) during his tenure with the Company.







**Orchasp Limited**

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6. We wish to inform you that the second consecutive term of appointment of **Mr. Sai Roopkumar Vegunta (DIN: 05317482)** as an Independent Director of the Company will end on 06 March 2026. Accordingly, he will cease to be an Independent Director with effect from the close of business hours on 06 March 2026. The Company places on record its appreciation for the significant contributions, guidance and services rendered by Mr. Sai Roopkumar Vegunta (DIN: 05317482) during his tenure with the Company.

Details with respect to the said appointment as required under Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024 are provided in **Annexure - I** to this letter.

7. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that, consequent to the above appointments and completion of tenures, the Board of Directors has approved the reconstitution of various Committees of the Board, effective from 10<sup>th</sup> February 2026.

The composition of the reconstituted committees is provided in **Annexure - II**.

The above information is also available on the website of the Company [www.orchasp.com](http://www.orchasp.com)

The Board Meeting Commenced at 11:00 A.M. IST and concluded at 03.00 P.M. IST.

Kindly take the above intimation on record.

Thanking You,  
Yours Faithfully,  
For Orchasp Limited

*P. Chandra Sekhar*

**P. Chandra Sekhar**  
**Managing Director & CFO**  
**DIN: 01647212**



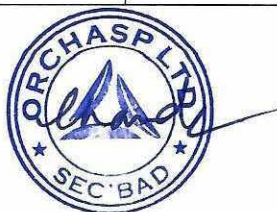
Encl.: a/a.

## Annexure I

Information pursuant to Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024

Mr. Srinivasu Sunkara – (DIN: 011509166)

Sr. No	Details of events that needs to be provided	Information of such event(s)
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	The Board of Directors have at their meeting held today viz. 10 <sup>th</sup> February 2026, basis recommendation of the Nomination and remuneration committee, approved the appointment of Mr. Srinivasu Sunkara (DIN: 11509166) as an additional director designated as an Independent Director with effect from 10 <sup>th</sup> February 2026. The term of his appointment as an Independent Director will be for a period of 5 years (10 <sup>th</sup> February 2026 to 09 <sup>th</sup> February 2031) and the appointment is subject to approval of shareholders.
2	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment;	Date of appointment – 10 <sup>th</sup> February 2026 Term of appointment – first term of five consecutive years commencing from 10 <sup>th</sup> February 2026 to 09 <sup>th</sup> February 2031 (both days inclusive)
3	Brief profile (in case of appointment);	<b>Professional Summary</b> Passionate, innovative, and results-driven Digital Technology Leader with 21 years of global experience in delivering enterprise data management and advanced analytics solutions across Healthcare, Retail, Supply Chain, and Financial domains. Proven ability to manage complex hybrid landscapes (Cloud, On-Prem, Multi-Cloud) while enabling data democratization and business-driven innovation. He holds a Master's degree in Computer Science and a Ph.D. in Data Mining (Clustering) from Andhra University.
4	Disclosure of relationships between directors (in case of appointment of a director).	Mr. Srinivasu Sunkara is not related interse to any other Director of the Company.
5	Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 and the National Stock Exchange of India Limited Circular with ref. no. NSE/CML/2018/ 24, both dated 20 June 2018	Mr. Srinivasu Sunkara is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.





Ms. Sirisha Pattapurathi: (DIN: 02185189)

Sr. No	Details of events that needs to be provided	Information of such event(s)
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	The Board of Directors have at their meeting held today viz. 10 <sup>th</sup> February 2026, basis recommendation of the Nomination and remuneration committee, approved the appointment of Ms. Sirisha Pattapurathi (DIN: 02185189) as an additional director designated as an non-executive non-independent woman director with effect from 10 <sup>th</sup> February 2026, subject to approval of shareholders.
2	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment;	Date of appointment – 10 <sup>th</sup> February 2026  liable to retire by rotation
3	Brief profile (in case of appointment);	<b>Professional Summary</b> MBA in Technology Management (Specializing in Finance and Risk and Crisis Management) from The University of Sheffield, UK, with 19 years of diverse experience in finance, vendor operations, supplier management, and deal desk functions in Microsoft. Known for expertise in change management, process design, and collaboration with cross-functional teams. Proven ability to lead technology and process improvements, manage third-party relationships, and drive operational efficiency.
4	Disclosure of relationships between directors (in case of appointment of a director).	Ms. Sirisha Pattapurathi is the sister of Mr. Chandra Sekhar Pattapurathi, Managing Director and Chief Financial Officer of the Company.
5	Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 and the National Stock Exchange of India Limited Circular with ref. no. NSE/CML/2018/ 24, both dated 20 June 2018	Ms. Sirisha Pattapurathi is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.



**Mr. Sai Roopkumar Vegunta: (DIN: 05317482)**

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Completion of second term as an Independent Director
2.	Date of appointment/ cessation (as applicable) & term of appointment	Effective from the close of business hours of 6 <sup>th</sup> March 2026
3.	Brief profile	Not Applicable
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable
5.	Information required pursuant to BSE Circular no. LIST/COMP/14/2018-19 and the NSE Circular no. NSE/ CML/2018/24, both dated 20 June 2018	Not Applicable



**COMPOSITION OF COMMITTEES OF BOARD OF DIRECTORS**  
(Effective from 10<sup>th</sup> February 2026)

**Audit Committee:**

Sl. No.	Name of Director	Position	Category
1	Mr. Sai Roopkumar Vegunta	Chairperson	Non-Executive - Independent Director
2	Mr. Srinivasu Sunkara	Member	Additional Director
3	Mr. Ravikishore Vithaleswara Brahmananda Bhattiprolu	Member	Non-Executive - Independent Director

**Nomination and remuneration committee: No Change**

Sl. No.	Name of Director	Position	Category
1	Mr. Ravikishore Vithaleswara Brahmananda Bhattiprolu	Chairperson	Non-Executive - Independent Director
2	Mr. Bade Srinivasa Reddy	Member	Non-Executive - Independent Director
3	Mr. Sai Roopkumar Vegunta	Member	Non-Executive - Independent Director

**Stakeholders Relationship Committee: No Change**

Sl. No.	Name of Director	Position	Category
1	Mr. Bade Srinivasa Reddy	Chairperson	Non-Executive - Independent Director
2	Mr. Krishna Shankar Kanamarlapudi	Member	Non-Executive & Non-Independent Director
3	Mr. Ravikishore Vithaleswara Brahmananda Bhattiprolu	Member	Non-Executive - Independent Director







**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 December 31<sup>st</sup>, 2025 and for the period from 01<sup>st</sup> April 2025 to 31<sup>st</sup> December 2025 (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 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 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 December 31st, 2025.
- (c) The Trade Receivables are due from 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





**JMT** CHARTERED ACCOUNTANTS  
& associates

304/305, A-Wing, Winsway Complex, Old Police Lane, Opp. Andheri Rly. Stn.  
Andheri (East), Mumbai - 400 069. • Tel.: 91 - 22 - 2684 8347 / 2682 2238  
Telefax: 2682 2238 Website: [www.jmta.co.in](http://www.jmta.co.in) • E-mail: [contact@jmta.co.in](mailto:contact@jmta.co.in)

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



Vijaya Pratap. M  
Partner

Membership No. 213766

UDIN: 26213766 TQHG CN 2490



Place: Mumbai  
Date: 10-02-2026





# Orchasp Limited

CIN : L72200TG1994PLC017485

Orchasp Limited						
19 & 20, Moti Valley, Trimulgherry, Secunderabad. 500015, TG India.						
Un-audited Standalone Financial Results for the Quarter and Nine Months Ended 31st December, 2025						
(Rs. in Lakhs)						
Particulars	Quarter Ended			Nine Months Ended		Year ended
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
<b>Income</b>						
Revenue from operations	435.37	753.80	600.95	1,964.36	1,407.31	2,108.27
Other income	2.50	2.51	2.51	7.53	51.10	54.20
<b>Total Income</b>	<b>437.88</b>	<b>756.31</b>	<b>603.45</b>	<b>1,971.90</b>	<b>1,458.40</b>	<b>2,162.47</b>
<b>Expenses</b>						
a) Cost of Services/ Sub-contract costs	0.81	0.62	-	2.29	-	-
b) Change in inventories of finished goods, work in progress and stock in trade.	-	-	-	-	-	-
c) Employee Benefit Expenses	371.72	697.32	535.03	1,740.95	1,245.70	1,791.25
d) Other Expense	39.31	27.13	17.39	97.97	1,549.85	1,405.16
e) Depreciation and Amortisation Expense	1.19	0.74	0.69	2.66	1.96	2.62
f) Finance cost	-	-	-	-	14.80	14.80
<b>Total</b>	<b>413.03</b>	<b>725.81</b>	<b>553.11</b>	<b>1,843.87</b>	<b>2,812.31</b>	<b>3,213.83</b>
<b>Profit Before Tax (2-4)</b>	<b>24.84</b>	<b>30.50</b>	<b>50.34</b>	<b>128.02</b>	<b>(1,353.90)</b>	<b>(1,051.36)</b>
<b>Tax Expenses</b>						
Current tax	6.46	8.54	-	33.29	-	-
Deferred tax	(0.64)	1.19	0.24	0.72	0.73	1.01
<b>Net Profit/(loss) for the period</b>	<b>19.03</b>	<b>20.77</b>	<b>50.10</b>	<b>94.02</b>	<b>(1,354.63)</b>	<b>(1,052.37)</b>
<b>Other Comprehensive Income (After Tax)</b>						
a) Items that will not be Reclassified to profit or loss.	-	-	-	-	-	-
b) Items that will be Reclassified to profit or loss.	-	-	-	-	-	-
<b>Total Comprehensive Income (after tax)</b>	<b>19.03</b>	<b>20.77</b>	<b>50.10</b>	<b>94.02</b>	<b>(1,354.63)</b>	<b>(1,052.37)</b>
<b>Paid up equity share capital - Face value of Rs.2 each</b>	<b>6,391.01</b>	<b>6,391.01</b>	<b>6,391.01</b>	<b>6,391.01</b>	<b>6,391.01</b>	<b>6,391.01</b>
<b>Other Equity i.e., Reserve (excluding Revaluation Reserve)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,824.63</b>
<b>Earnings Per Share (EPS)(Face Value Rs.2 each)</b>						
Basic EPS (Rs)	0.01	0.01	0.02	0.03	(0.35)	(0.42)
Diluted EPS (Rs)	0.01	0.01	0.02	0.03	(0.35)	(0.42)





**Orchasp Limited**

CIN : L72200TG1994PLC017485

Notes:

1. The Unaudited Quarterly Financial Results (Standalone) of the company for the period ended 31<sup>st</sup> December, 2025 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 Tuesday the 10<sup>th</sup> February 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 financial statements of the company pertaining to
  - a. Investment in Wholly Owned Subsidiary at Portugal viz Cybermate International, Unipessoal, LDA



Notes to Unaudited Quarterly s Q3 2025-26 (Standalone)



## Orchasp Limited

CIN : L72200TG1994PLC017485

The Company has incorporated a Wholly Owned Subsidiary in the USA viz Orchasp Inc, on 9<sup>th</sup> December 2025. We are in the process of transferring the investment of Orchasp Ltd from Cybermate International, Unipessoal, LDA to Orchasp Inc. The process is expected to be completed in current period.

b. Non-Receipt of trade receivables and payables due for more than 6 months. We refer to the issue pertaining to the previous financial periods regarding delays caused in realization of receivables due to adverse conditions prevailing in the business and financial markets. Due to continuing adverse conditions and unfavourable financial conditions, the members of the board are of the opinion that it would be better to wait for improvement in financial conditions and clarity on certainty of realization of receivables. Hence the company intends to wait for the improvement in business environment and postpone provisioning for bad/doubtful debts as necessary in the fourth quarter.

c. Delays in Payment of Statutory Dues

There are delays in realization of receivables due to which remittance of statutory dues have been delayed.

5. The Company has allotted 2,68,75,000 equity shares of Rs. 2/- each at an issue price of Rs. 3.20/- per share on a preferential allotment basis on 18<sup>th</sup> December 2025. These shares were admitted for listing by BSE & NSE on 28<sup>th</sup> January 2026 and hence the same is not included in the share capital of the company for the period ended 31<sup>st</sup> December 2025.







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6. EPS is not annualized.

7. 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.*

Date : 10<sup>th</sup> February 2026  
Place : Hyderabad



P. Chandra Sekhar  
Managing Director & CFO  
DIN: 01647212



**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 31<sup>st</sup> December, 2025 and for the period from 1<sup>st</sup> April 2025 to 31<sup>st</sup> December 2025 (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.



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 December 31<sup>st</sup>, 2025.
- (c) The Trade Receivables are due from 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.

**Subsidiaries:**

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

5. Other Matter paragraph:

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 December 31<sup>st</sup>, 2025, as considered in the Statement whose interim financial results and other financial information have not been reviewed by their respective auditors.







304/305, A-Wing, Winsway Complex, Old Police Lane Opp. Andheri Rly. Stn.  
Andheri (East), Mumbai - 400 069. • Tel.: 91 - 22 - 2684 8347 / 2682 2238  
Telefax : 2682 2238 Website: [www.jmta.co.in](http://www.jmta.co.in) • E-mail: [contact@jmta.co.in](mailto:contact@jmta.co.in)

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.

**6. 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



Vijaya Pratap. M  
Partner  
Membership No. 213766  
UDIN: 26213766 P1X0542184

Place: Mumbai  
Date: 10-02-2026



# Orchasp Limited

CIN : L72200TG1994PLC017485

Orchasp Limited						
19 & 20, Moti Valley, Trimulgherry, Secunderabad. 500015, TG India.						
Un-audited Consolidated Financial Results for the Quarter and Nine Months Ended 31st December, 2025						
(Rs. in Lakhs)						
Particulars	Quarter Ended			Nine Months Ended		Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Income</b>						
Revenue from operations	435.37	753.80	600.95	1,964.36	1,407.31	2,108.27
Other income	2.50	2.51	2.51	7.53	51.10	54.20
<b>Total Income</b>	<b>437.88</b>	<b>756.31</b>	<b>603.45</b>	<b>1,971.90</b>	<b>1,458.40</b>	<b>2,162.47</b>
<b>Expenses</b>						
a) Cost of Services/ Sub-contract costs	0.81	0.62	-	2.29	-	-
b) Change in inventories of finished goods, work in progress and stock in trade.	-	-	-	-	-	-
c) Employee Benefit Expenses	371.72	697.32	535.03	1,740.95	1,245.70	1,791.25
d) Other Expense	39.31	27.13	17.39	97.97	1,549.85	1,405.16
e) Depreciation and Amortisation Expense	1.19	0.74	0.69	2.66	1.96	2.62
f) Finance cost	-	-	-	-	14.80	14.80
<b>Total</b>	<b>413.03</b>	<b>725.81</b>	<b>553.11</b>	<b>1,843.87</b>	<b>2,812.31</b>	<b>3,213.83</b>
<b>Profit Before Tax (2-4)</b>	<b>24.84</b>	<b>30.50</b>	<b>50.34</b>	<b>128.02</b>	<b>(1,353.90)</b>	<b>(1,051.36)</b>
<b>Tax Expenses</b>						
Current tax	6.46	8.54	-	33.29	-	-
Deferred tax	(0.64)	1.19	0.24	0.72	0.73	1.01
<b>Net Profit/(loss) for the period</b>	<b>19.03</b>	<b>20.77</b>	<b>50.10</b>	<b>94.02</b>	<b>(1,354.63)</b>	<b>(1,052.37)</b>
<b>Other Comprehensive Income (After Tax)</b>						
a) Items that will not be Reclassified to profit or loss.	-	-	-	-	-	-
b) Items that will be Reclassified to profit or loss.	-	-	-	-	-	-
<b>Total Comprehensive Income (after tax)</b>	<b>19.03</b>	<b>20.77</b>	<b>50.10</b>	<b>94.02</b>	<b>(1,354.63)</b>	<b>(1,052.37)</b>
<b>Paid up equity share capital - Face value of Rs.2 each</b>	<b>6,391.01</b>	<b>6,391.01</b>	<b>6,391.01</b>	<b>6,391.01</b>	<b>6,391.01</b>	<b>6,391.01</b>
<b>Other Equity i.e., Reserve (excluding Revaluation Reserve)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,824.63</b>
<b>Earnings Per Share (EPS) (Face Value Rs.2 each)</b>						
Basic EPS (Rs)	0.01	0.01	0.02	0.03	(0.35)	(0.42)
Diluted EPS (Rs)	0.01	0.01	0.02	0.03	(0.35)	(0.42)





# Orchasp Limited

CIN : L72200TG1994PLC017485

## Notes:

1. The Unaudited Quarterly Financial Results (Consolidated) of the company for the period ended 31<sup>st</sup> December 2025 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 Tuesday the 10<sup>th</sup> February 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) There are no operations in the Subsidiary Inc & Cybermate Infotek Limited Inc, USA, there is no addition to the Profit & Loss account upon Consolidation during the period.
  - (b) There are no operations in the Subsidiary Cybermate International Unipessoal, LDA, Portugal, there is no addition to the Profit & Loss account upon Consolidation during the period.







## Orchasp Limited

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- (c) The newly incorporated subsidiary Orchasp Inc is yet to commence operations as the Tax Id i.e., EIN is yet to be received.
5. The statutory auditors have expressed a qualified opinion on the financial statements of the company pertaining to
- a. Investment in Wholly Owned Subsidiary at Portugal viz Cybermate International, Unipessoal, LDA.

The Company has incorporated a Wholly Owned Subsidiary in the USA viz Orchasp Inc, on 9<sup>th</sup> December 2025. We are in the process of transferring the investment of Orchasp Ltd from Cybermate International, Unipessoal, LDA to Orchasp Inc. The process is expected to be completed in current period.

b. Non-Receipt of trade receivables and payables due for more than 6 months. We refer to the issue pertaining to the previous financial periods regarding delays caused in realization of receivables due to adverse conditions prevailing in the business and financial markets. Due to continuing adverse conditions and unfavourable financial conditions, the members of the board are of the opinion that it would be better to wait for improvement in financial conditions and clarity on certainty of realization of receivables. Hence the company intends to wait for the improvement in business environment and postpone provisioning for bad/doubtful debts as necessary in the fourth quarter.

c. Delays in Payment of Statutory Dues

There are delays in realization of receivables due to which remittance of statutory dues have been delayed.





**Orchasp Limited**

CIN : L72200TG1994PLC017485

6. The Company has allotted 2,68,75,000 equity shares of Rs. 2/- each at an issue price of Rs. 3.20/- per share on a preferential allotment basis on 18<sup>th</sup> December 2025. These shares were admitted for listing by BSE & NSE on 28<sup>th</sup> January 2026 and hence the same is not included in the share capital of the company for the period ended 31<sup>st</sup> December 2025.
7. EPS is not annualized.
8. The figures for the previous period/year have been regrouped/reclassified, wherever necessary.

Date : 10<sup>th</sup> February 2026  
Place : Hyderabad



By the order of the Board  
For Orchasp Limited

*P. Chandra Sekhar*

P. Chandra Sekhar  
Managing Director & CFO  
DIN: 01647212