



Orchasp Limited
CIN : L72200TG1994PLC017485

27th May 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., Wednesday the 27th May 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

CHANDRA SEKHAR
PATTAPURATHI

Digitally signed by CHANDRA
SEKHAR PATTAPURATHI
Date: 2026.05.27 18:37:21
+05'30'

P. Chandra Sekhar
Managing Director & CFO
DIN: 01647212



Encl: a/a



Orchasp Limited
CIN : L72200TG1994PLC017485

27th May 2026

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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 27th May 2026.

Ref: Scrip Code 532271 / Symbol 'ORCHASP'

Pursuant to Regulation 30(2) and 33 read with Part A of Schedule II of SEBI (LODR) Regulation, 2015, we hereby intimate your good selves that the Board of Directors of the Company at its Meeting held on Wednesday, the 27th May 2026 at the Registered and Corporate Office of the Company, considered and approved the Audited Financial Results (Consolidated & Standalone) for the fourth quarter and year to date results for the period 01-04-2025 to 31-03-2026 along with the Audit Report issued by M/s JMT & Associates.

Further, we are herewith enclosing Audited (Consolidated & Standalone) Statement of Assets and Liabilities, Cashflow Statements and Notes. Pursuant to Regulation 33(3) (d) of the SEBI(LODR) Regulations, 2015, The Board declares that the Audit report issued by the Auditors is a modified opinion, hence we are enclosing a statement on the Impact of Audit Qualifications (Standalone & Consolidated).

Time of Start of the meeting: 11.00 AM

Time of End of the meeting: 06.30 PM

This is for your kind information and dissemination.

Thanking You,

Yours Faithfully,
For Orchasp Limited

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

Digitally signed by CHANDRA
SEKHAR PATTAPURATHI
Date: 2026.05.27 18:37:54 +05'30'

Encl.: a/a.



JMT & ASSOCIATES

CHARTERED ACCOUNTANTS

304/305, A-Wing, Winsway Complex, Old Police Lane,
Opp. Andheri Rly. Station, Andheri (East) Mumbai - 400 069.

Tel. : 91 - 22 - 2684 8347 / 26822238

Telefax : 2682 2238

Email : contact@jmta.co.in

Website : www.jmta.co.in

Independent Auditor's Report on the Quarterly and Year to Date Audited 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 OF

M/s. ORCHASP LIMITED

Report on the audit of the Standalone Financial Results

Qualified Opinion:

We have audited the accompanying standalone quarterly financial results of M/s. Orchasp Limited for the quarter ended 31st March, 2026 and the year-to-date results for the period from 01-04-2025 TO 31-03-2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. except for the effects of matters described in the "Basis for Qualified Opinion" section of our report gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year to date results for the period from 01-04-2025 to 31-03-2026.





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Basis for Qualified Opinion:

(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 five 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.

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

(c) The company has not paid Tax Deducted at Source (TDS) payments and other statutory dues up to 31st March, 2026.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that





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the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results:

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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





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Auditor's Responsibilities for the Audit of the Standalone Financial Results:

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

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

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are





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inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

For J M T & Associates,

Chartered Accountants

FRN: 104167W

Vijaya Pratap M

Partner

Membership no: 213766

UDIN: 26213766QHVVYJQ3238



Place: Mumbai

Date: 27-05-2026

Orchasp Limited

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

Audited Standalone Financial Results for the year ended 31st March 2026

(INR-Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
1 Income					
a) Revenue From Operations	161.26	435.37	700.96	2,125.62	2,108.27
b) Other Income	386.32	2.50	3.10	393.85	54.20
2 Total	547.58	437.88	704.07	2,519.47	2,162.48
3 Expenses					
a) Cost of Services/ Sub-contract costs	1.71	0.81	-	4.00	-
b) Change in inventories of finished goods, work in progress and stock in trade.	-	-	-	-	-
c) Employee Benefit Expenses	472.16	371.72	545.55	2,213.11	1,791.25
d) Other Expense	94.97	39.31	(144.69)	192.94	1,405.16
e) Depreciation and Amortisation Expense	0.96	1.19	0.66	3.62	2.62
f) Finance cost	-	-	-	-	14.80
4 Total	569.81	413.03	401.52	2,413.68	3,213.82
5 Profit Before Tax (2-4)	(22.24)	24.84	302.55	105.78	(1,051.35)
6 Tax Expenses					
Current Tax	(33.29)	6.46	-	-	-
Deferred Tax	(0.14)	(0.64)	0.28	0.58	1.01
7 Net profit for the Period	11.19	19.03	302.27	105.20	(1,052.35)
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)	11.19	19.03	302.27	105.20	(1,052.35)
10 Paid up Equity Share Capital (face value of Rs. 2 per Share)	6,928.51	6391.01	6,391.01	6,928.51	6,391.01
11 Other Equity i.e., Reserve (excluding Revaluation Reserve)	-	-	-	5,252.33	4,824.63
12 Earnings Per Share (EPS)(Face Value Rs.2 each)					
Basic EPS (Rs)	0.003	0.01	(0.42)	0.03	(0.42)
Diluted EPS (Rs)	0.003	0.01	(0.42)	0.03	(0.42)



Orchasp Limited
CIN : L72200TG1994PLC017485



Orchasp Limited

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Orchasp Limited
19 & 20, Moti Valley, Tirumulgherry, Secunderabad, 500015
Standalone Statement of Cash Flow for the year ended 31st March 2026

	As at 31 March, 2026	As at 31 March, 2025
	INR-Lakhs	INR-Lakhs
A. Cash Flow from Operating Activities:		
Profit before taxation	105.78	-1,051.35
Adjustments for :-		
Depreciation	3.62	2.62
Interest Expense	-	14.80
Amortisation of Product Development Cost		
Diminution in value of investment		
Impairment of Intangible Asset		
Other Income	393.85	54.21
Dividend Income		
Bad Debts Written Off		
Operating Profit before working capital changes	-284.44	-1,088.14
Increase / (Decrease) in Current Tax Liability		-
(Increase) / Decrease in Trade Receivables	-3,053.04	-2,216.75
(Increase) / Decrease in Other Current Assets	-17.13	-10.77
Increase / (Decrease) in Trade Payables	2,838.26	1,773.34
Increase / (Decrease) in Other Current Liabilities	76.75	28.51
Increase / (Decrease) in Short Term Provisions	19.45	-44.20
Cash generated from Operations	-420.15	-1,558.00
Taxes Paid	-	-
Net Cash Generated from Operating activities (A)	-420.15	-1,558.00
B. Cash Flow from Investing Activities :		
Purchase of tangible assets/intangible assets (net) including transfer from CWIP	-1.68	-6.19
Sale of Fixed Assets		
Decrease in Capital Work In Progress		
Other Income	393.85	54.21
Dividend Income		-
(Increase) in Current Investments		
(Decrease) in Other Non Current Liabilities		-
(Decrease) in Non Current Investments		
Net Cash Flow from Investing Activities (B)	392.17	48.02
C. Cash Flow from Financing Activities :		
Issue of Share Capital	860.00	1,459.87
Increase in other Equity	-	-
Increase in Short Term Borrowings	-832.73	50.69
Interest Paid	-	-14.80
Increase in Long Term liabilities	-	-
Net Cash from Financing Activities (C)	27.27	1,495.76
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	-0.71	-14.21
Cash & Cash Equivalents at the beginning of the year	32.08	46.29
Cash & Cash Equivalents at the end of the year	31.37	32.08

Notes

- The Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) Statement of Cash
- The accompanying notes are an integral part of the financial statements.
- Previous year figures have been regrouped /reclassified to conform to current year classification.
- Cash and Cash Equivalents Comprise

	As at 31 March, 2026	As at 31 March, 2025
Cash on hand	0.03	0.01
Balances with Banks in Current and Deposit Accounts	31.34	32.07
Total	31.37	32.08





Orchasp Limited

CIN : L72200TG1994PLC017485

Notes:

1. The Audited Financial Results (Standalone) of the company for the fourth quarter and year to date results for the period 01-04-2025 to 31-03-2026 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 27th May 2026. The Statutory Auditors of the Company have carried out the Audit of these standalone final results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and have submitted a Limited Review Report on the Audited Financial Results for the quarter ended 31st March 2026 as well as the year to date results for the period from 01-04-2025 to 31-03-2026.
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 figures of the fourth quarter are the balancing figures between audited figures in respect of full financial year and published year to date figures upto the third quarter of the relevant financial year. Also, the figures upto the end of the third quarter were only reviewed and not subjected to audit.





Orchasp Limited
CIN : L72200TG1994PLC017485

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

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. We have extended our timelines by another six months for realizing of debtors due to adverse market conditions.

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

The delay in remittance of statutory dues was due to temporary liquidity constraints faced by the Company during the year. We are taking necessary steps to regularize the outstanding dues, and a significant portion is being paid subsequently.

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 : 27th May 2026

Place : Hyderabad



**Statement on Impact of Audit Qualifications for the Financial Year ended March
31,2026**

For Standalone Audited Financial Results

[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.

S. No.	Particulars	Audited Figures (as reported before Adjusting for qualifications) (Rs. in million)	Adjusted Figures (audited figures after Adjusting for qualifications) (Rs. in million)
1.	Turnover / Total income	251.95	NIL
2.	Total Expenditure	241.37	NIL
3.	Net Profit/(Loss)	10.52	NIL
4.	Earnings Per Share	0.03	NIL
5.	Total Assets	2320.43	NIL
6.	Total Liabilities	2320.43	NIL
7.	Net Worth	1218.08	NIL
8.	Any other financial item(s)	NIL	NIL

II. Audit Qualification :

(a) Investment in Wholly Owned Subsidiary

Sl No.	Particulars	Remarks
a.	Details of Audit Qualification:	<p>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 five 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.</p> <p>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.</p> <p>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.</p>
b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion

c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Fourth time
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Rs.6825 Lakhs

(b) Trade Receivables/Trade Payables/Advances/Loans

Sl No.	Particulars	Remarks
a.	Details of Audit Qualification:	The Trade receivables and trade payables have been outstanding for a period exceeding six months. In the absence of external confirmations for trade payables, trade receivables, and various advances/loans, we are currently unable to determine the accuracy or recoverability/payability of these balances.
b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Fourth time
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Not Quantified
e.	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:	In our view, substantial amount of the trade receivables are recoverable. As regards Trade Payables, some of the amounts are subject to reconciliation. Advances/Loans are subject to reconciliation.
	(ii) If management is unable to estimate the impact, reasons for the same :	We will be able to quantify the impact once we receive balance confirmation from the parties in due course.
	(iii) Auditors' Comments on (i) or (ii) above:	As the balance confirmations were not received from the parties, we are unable to comment as mentioned in the standalone auditor's report.

(c) Delays in Remittance of Statutory Dues

SI No.	Particulars	Remarks
a.	Details of Audit Qualification:	The company has not paid Tax Deducted at Source (TDS) payments and other statutory dues up to 31st March, 2026.
b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Fourth time
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Rs.6.30 Lakhs

For Orchasp Limited

P. Chandra Sekhar P. Chandra Sekhar

P. Chandra Sekhar
Managing Director
DIN:01647212

P. Chandra Sekhar
Chief Financial Officer

Ravi Prasad Muthyam
Chairman of Audit Committee
DIN: 06603818



For JMT & Associates
Chartered Accountants
Firm Regn No 104167W

Vijaya Pratap M
Partner
Membership No. 213766
UDIN : 26213766QHVVYJQ3238



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Independent Auditor's Report on the Quarterly and Year to Date Audited 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 OF

M/s. ORCHASP LIMITED

Report on the audit of the Consolidated Financial Results

Qualified Opinion:

We have audited the accompanying Statement of Consolidated Financial Results of **M/s. Orchasp Limited** ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), for the quarter ended 31st March 2026 and for the period from 01-04-2025 to 31-03-2026 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of the management on separate financial statements/ financial information of subsidiary, the aforesaid consolidated financial results:

- a. includes the results of the following subsidiaries
 - i. Cybermate International Unipessoal, LDA
 - ii. Cybermate Infotek Limited Inc, USA
 - iii. Orchasp Inc, USA
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. except for the effects of matters described in the "Basis for Qualified Opinion" section of our report gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net loss and other





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comprehensive income) and other financial information of the Group for the quarter ended 31st March 2026 and for the period from 01-04-2025 to 31-03-2026

Basis for Qualified Opinion:

- (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 five 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.

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 Trade Receivables and trade payables have been outstanding for a period of more than 6 months. In the absence of confirmations for Trade payables, Trade Receivables and various advances/loans, we are unable to comment on the extent to which such balances are payable/recoverable.
- (c) The company has not paid Tax Deducted at Source (TDS) payments and other statutory dues up to 31st March, 2026.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit





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of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and Management reports in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Our Opinion is not modified in respect of these matters.

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.





JMT & ASSOCIATES

CHARTERED ACCOUNTANTS

304/305, A-Wing, Winsway Complex, Old Police Lane,
Opp. Andheri Rly. Station, Andheri (East) Mumbai - 400 069.

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

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

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

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





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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and





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performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

We did not audit the financial statements / financial information of 3 foreign subsidiaries included in the consolidated financial results, whose Financial Statements / Financial information reflect Group's share of total assets of Rs. 6,827.18 (in lakhs) as at 31st March 2026, Group's share of total revenue of Rs. Nil and Rs. Nil and Group's share of total net profit/(loss) after tax of Rs. Nil and Rs. Nil and Total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended 31st March 2026 and for the period from 01-04-2025 to 31-03-2026 respectively, as considered in the consolidated financial results, in respect of the subsidiaries whose financial statements / financial information have not been audited by us. The financial statements/ financial information is unaudited and have been furnished by the management and our opinion in so far it relates to the amounts and disclosures included in respect of the three subsidiaries, is based solely on the report of the management and procedures performed by us. Our report on the statement is not modified in respect of this Matter and is solely based on the management.





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

For J M T & Associates,

Chartered Accountants

FRN: 104167W



Vijaya Pratap M

Partner

Membership no: 213766

UDIN: 26213766PSSGFI1541

Place: Mumbai

Date: 27-05-2026

Orchasp Limited

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

Audited Consolidated Financial Results for the year ended 31st March 2026

(INR-Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
1 Income					
a) Revenue From Operations	161.26	435.37	700.96	2,125.62	2,108.27
b) Other Income	386.32	2.50	3.10	393.85	54.20
2 Total	547.58	437.88	704.07	2,519.47	2,162.48
3 Expenses					
a) Cost of Services/ Sub-contract costs	1.71	0.81	-	4.00	-
b) Change in inventories of finished goods, work in progress and stock in trade.	-	-	-	-	-
c) Employee Benefit Expenses	472.16	371.72	545.55	2,213.11	1,791.25
d) Other Expense	94.97	39.31	(144.69)	192.94	1,405.16
e) Depreciation and Amortisation Expense	0.96	1.19	0.66	3.62	2.62
f) Finance cost	-	-	-	-	14.80
4 Total	569.81	413.03	401.52	2,413.68	3,213.82
5 Profit Before Tax (2-4)	(22.24)	24.84	302.55	105.78	(1,051.35)
6 Tax Expenses					
Current Tax	(33.29)	6.46	-	-	-
Deferred Tax	(0.14)	(0.64)	0.28	0.58	1.01
7 Net profit for the Period	11.19	19.03	302.27	105.20	(1,052.35)
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)	11.19	19.03	302.27	105.20	(1,052.35)
10 Paid up Equity Share Capital (face value of Rs. 2 per Share)	6,928.51	6,391.01	6,391.01	6,928.51	6,391.01
11 Other Equity i.e., Reserve (excluding Revaluation Reserve)	-	-	-	5,252.33	4,824.63
12 Earnings Per Share (EPS)(Face Value Rs.2 each)					
Basic EPS (Rs)	0.003	0.01	(0.42)	0.03	(0.42)
Diluted EPS (Rs)	0.003	0.01	(0.42)	0.03	(0.42)



Orchasp Limited
CIN : L72200TG1994PLC017485



Orchasp Limited

CIN : L72200TG1994PLC017485

Orchasp Limited
19 & 20, Moti Valley, Tirumulgherry, Secunderabad, 500015
Consolidated Statement of Cash Flow for the year ended 31st March 2026

Particulars	As at 31	As at 31
	March, 2026	March, 2025
	INR-Lakhs	INR-Lakhs
A. Cash Flow from Operating Activities:		
Profit before taxation	105.78	1,051.35
Adjustments for :-		
Depreciation	3.62	2.62
Interest Expense	-	14.80
Amortisation of Product Development Cost	-	-
Diminution in value of investment	-	-
Impairment of Intangible Asset	-	-
Other Income	393.85	54.21
Dividend Income	-	-
Bad Debts Written Off	-	-
Operating Profit before working capital changes	-284.44	-1,088.14
Increase / (Decrease) in Current Tax Liability	-	-
(Increase) / Decrease in Trade Receivables	-3,053.04	-2,216.75
(Increase) / Decrease in Other Current Assets	-17.13	-10.77
Increase / (Decrease) in Trade Payables	2,838.26	1,773.34
Increase / (Decrease) in Other Current Liabilities	76.75	28.51
Increase / (Decrease) in Short Term Provisions	19.45	-44.20
Cash generated from Operations	-420.15	-1,557.99
Taxes Paid	-	-
Net Cash Generated from Operating activities (A)	-420.15	-1,557.99
B. Cash Flow from Investing Activities :		
Purchase of tangible assets/intangible assets (net) including transfer from CWIP	-1.68	-6.19
Sale of Fixed Assets	-	-
Decrease in Capital Work In Progress	-	-
Other Income	393.85	54.21
Dividend Income	-	-
(Increase) in Current Investments	-	-
(Decrease) in Other Non Current liabilities	-	-
(Decrease) in Non Current Investments	-	-
Net Cash Flow from Investing Activities (B)	392.17	48.02
C. Cash Flow from Financing Activities :		
Issue of Share Capital	860.00	1,459.87
Increase in other Equity	-	-
Increase in Short Term Borrowings	-832.73	50.69
Interest Paid	-	-14.80
Increase in Long Term liabilities	-	-
Net Cash from Financing Activities (C)	27.27	1,495.77
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	-0.71	-14.21
Cash & Cash Equivalents at the beginning of the year	32.08	46.29
Cash & Cash Equivalents at the end of the year	31.37	32.08

Notes

- The Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) Statement of Cash
- The accompanying notes are an integral part of the financial statements.
- Previous year figures have been regrouped /reclassified to conform to current year classification.
- Cash and Cash Equivalents Comprise

Particulars	As at 31	As at 31
	March, 2026	March, 2025
Cash on hand	0.03	0.01
Balances with Banks in Current and Deposit Accounts	31.34	32.07
Total	31.37	32.08





Orchasp Limited

CIN : L72200TG1994PLC017485

Notes:

1. The Audited Financial Results (Consolidated) of the company for the fourth quarter and year to date results for the period 01-04-2025 to 31-03-2026 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 27th May 2026. The Statutory Auditors of the Company have carried out the Audit of these results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and have submitted a Limited Review Report on the Audited Financial Results for the quarter ended 31st March 2026 as well as the year to date results for the period from 01-04-2025 to 31-03-2026.
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 figures of the fourth quarter are the balancing figures between audited figures in respect of full financial year and published year to date figures upto the third quarter of the relevant financial year. Also, the figures upto the end of the third quarter were only reviewed and not subjected to audit.
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





Orchasp Limited

CIN : L72200TG1994PLC017485

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. We have extended our timelines by another six months for realizing of debtors due to adverse market conditions.

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

The delay in remittance of statutory dues was due to temporary liquidity constraints faced by the Company during the year. We are taking necessary steps to regularize the outstanding dues, and a significant portion is being paid subsequently.

6. Consolidated Financial Results

(a) There are no operations in the Subsidiary Cybermate Infotek Limited Inc, USA, and hence, no statement of Profit & Loss is prepared for period ended 31st March 2026.

(b) Operations in Orchasp Inc are yet to commence and hence, no statement of Profit & Loss is prepared for period ended 31st March 2026,

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
Managing Director & CFO
DIN: 01647212

Date : 27th May 2026

Place : Hyderabad



**Statement on Impact of Audit Qualifications for the Financial Year ended March 31,2026
For Consolidated Audited Financial Results**

[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.

S. No.	Particulars	Audited Figures (asreported before Adjusting for qualifications) (Rs. in million)	Adjusted Figures (audited figures after Adjusting for qualifications) (Rs. in million)
1.	Turnover / Total income	251.95	NIL
2.	Total Expenditure	241.37	NIL
3.	Net Profit/(Loss)	10.52	NIL
4.	Earnings Per Share	0.03	NIL
5.	Total Assets	2320.43	NIL
6.	Total Liabilities	2320.43	NIL
7.	Net Worth	1218.08	NIL
8.	Any other financial item(s)	NIL	NIL

II. Audit Qualification

(a) Investment in Wholly Owned Subsidiary

Sl No.	Particulars	Remarks
a.	Details of Audit Qualification:	<p>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 five 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.</p> <p>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.</p> <p>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.</p>
b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Fourth time

	continuing	
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Rs.6825 Lakhs

(b) Trade Receivables/Trade Payables/Advances/Loans

Sl No.	Particulars	Remarks
a.	Details of Audit Qualification:	The Trade receivables and trade payables have been outstanding for a period exceeding six months. In the absence of external confirmations for trade payables, trade receivables, and various advances/loans, we are currently unable to determine the accuracy or recoverability/payability of these balances.
b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Fourth time
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Not Quantified
e.	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:	In our view, substantial amount of the trade receivables are recoverable. As regards Trade Payables, some of the amounts are subject to reconciliation. Advances/Loans are subject to reconciliation.
	(ii) If management is unable to estimate the impact, reasons for the same :	We will be able to quantify the impact once we receive balance confirmation from the parties in due course.
	(iii) Auditors' Comments on (i) or (ii) above:	As the balance confirmations were not received from the parties, we are unable to comment as mentioned in the standalone auditor's report.

(C) Delays in Remittance of Statutory Dues

Sl No.	Particulars	Remarks
a.	Details of Audit Qualification:	The company has not paid Tax Deducted at Source (TDS) payments and other statutory dues up to 31st March, 2026.
b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Fourth time
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Rs.6.30 Lakhs

For Orchasp Limited

P. Chandra Sekhar

P. Chandra Sekhar
Managing Director
DIN:01647212

P. Chandra Sekhar

P. Chandra Sekhar
Chief Financial Officer

Ravi Prasad Muthyam

Ravi Prasad Muthyam
Chairman of Audit Committee
DIN: 06603818

For JMT & Associates
Chartered Accountants
Firm Regn No 104167W



Vijaya Pratap M

Vijaya Pratap M
Partner
Membership No. 213766
UDIN : 26213766PSSGFI1541





Orchasp Limited

CIN : L72200TG1994PLC017485



Orchasp Limited				
Statement of Assets and Liabilities for the year ended 31st March 2026				
Particulars	Standalone		Consolidated	
	As At 31 March,26	As At 31 March,25	As At 31 March,26	As At 31 March,25
	INR-Lakhs	INR-Lakhs	INR-Lakhs	INR-Lakhs
I. Assets :				
1. Non Current Assets:				
a) Property, Plant and Equipment	9.35	11.29	9.35	11.29
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	6,827.18	6,825.00	6,825.00
ii) Other financial assets				
e) Deferred Tax Asset (net)	5.04	5.62	5.04	5.62
f) Other Non Current Assets				
Total Non-Current Assets	6,842.97	6,845.49	6,840.80	6,843.32
2. Current Assets:				
a) Financial Assets				
i) Investments	0.76	0.77	0.76	0.77
ii) Trade Receivables	16,025.58	12,972.63	16,025.58	12,972.63
iii) Cash and Cash Equivalents	31.37	32.08	31.37	32.08
iv) Loans	-			
v) Other Financial Assets	5.14	5.04	5.14	5.04
b) Other Current Assets	298.48	281.35	300.66	283.53
Total Current Assets	16,361.33	13,291.87	16,363.50	13,294.05
Total Assets	23,204.30	20,137.37	23,204.30	20,137.37
II. Equity and Liabilities:				
1. Equity				
a) Equity Share Capital	6,928.51	6,391.01	6,928.51	6,391.01
b) Other Equity	5,252.33	4,824.63	5,252.33	4,833.04
Total Equity	12,180.84	11,215.64	12,180.84	11,224.05
2. Liabilities				
1. Non Current Liabilities:				
a) Financial Liabilities				
i) Other Financial Liabilities		-		-
b) Other Non Current Liabilities				
c) Deferred Tax Liabilities (Net)				
Total Non-Current Liabilities		-		-
2. Current Liabilities:				
a) Financial Liabilities				
i) Trade Payables	8,819.52	5,981.26	8,819.52	5,981.26
ii) Other Financial Liabilities	732.86	1,565.58	732.86	1,565.58
b) Other Current Liabilities	1,064.10	987.36	1,064.10	978.94
c) Provisions	152.08	132.63	152.08	132.63
d) Income Tax Liability (Net)	254.90	254.90	254.90	254.90
Total Current Liabilities	11,023.46	8,921.73	11,023.46	8,913.31
Total Equity & Liabilities	23,204.30	20,137.37	23,204.30	20,137.37