

REGD OFFICE: `CyberTech House' Plot No. B-63/64/65, Road # 21/34, J.B Sawant Marg, MIDC, Wagle Estate, Thane 400604

• Tel: +91 226983-9200 • CIN L72100MH1995PLC084788 • GSTIN 27AAACC1905B1ZE • Website: https://cybertech.com

• Email: cssl.investors@cybertech.com

Date: November 5, 2025

To

BSE Limited

Phiroze Jeejeebhoy Towers Dalal Street, Mumbai-400 001

Scrip Code: 532173

To

National Stock Exchange of India Ltd.

Plot No. C1, Exchange Plaza G Block, Bandra Kurla Complex Bandra (East), Mumbai - 400 051

Symbol: CYBERTECH

Sub: Outcome of the Board Meeting held on November 05, 2025

With reference to the captioned subject, please be informed that the Board of Directors of the Company at their meeting (BM 04/2025-26) held today i.e., Wednesday, November 5, 2025, *inter-alia*, considered and approved the Un-audited Financial Results (Standalone and Consolidated) along with the Limited Review Report for the quarter and half year ended September 30, 2025, duly reviewed and recommended by the Audit Committee pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

The Un-audited Financial Results have been uploaded on the Stock Exchange websites at https://www.nseindia.com and https://www.nseindia.com and on the website of the Company at https://investors.cybertech.com/

The Board Meeting Commenced at 08:00 P.M. and concluded at 08:30 P.M.

For CYBERTECH SYSTEMS AND SOFTWARE LIMITED

LEELA RAMANI SARITA KUMAR Digitally signed by LEELA RAMANI SARITA KUMAR Date: 2025.11.05 20:54:59 +05'30'

Sarita Leelaramani

Company Secretary and Compliance Officer

Membership No.: A35587

Encl.: a/a

LIMITED REVIEW REPORT

6, Karim Chambers, 40, Ambalal Doshi Marg (Hamam Street), Fort, Mumbal- 400 001 Telephone: 0091-22-22691414/40021415 : 0091-22-40021140/40021414 Email : mumbai@lodhaco.com

To Board of Directors of CyberTech Systems and Software Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **CyberTech Systems and Software Limited** ("the Parent") and its subsidiaries (collectively referred to as "the Group") for the quarter and half year ended September 30, 2025, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

- 2. 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 financial statements are 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.
- 3. The Statement includes the results of the following subsidiaries and the same are reviewed by us:
 - i. CyberTech Systems and software Inc. USA, wholly owned subsidiary;
 - ii. Spatialitics LLC, USA, wholly owned subsidiary;
 - iii. CyberTech Systems and software Canada Inc., step down wholly owned subsidiary.
- 4. Based on our review conducted and procedures performed as stated in paragraph 2 above, 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 Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Lodha & Co. LLP
Chartered Accountants
Firm Registration No:301051E / E300284

Rajendra Rajendra

Parasmal Baradiya 2025.11.05 20:28:52+05'30'

R P Baradiya

Partner Membersh

Membership No. 044101 UDIN: 25044101BMIZAW2666

Place: Mumbai

Date: November 05, 2025

CyberTech Systems and Software Limited

Regd. Office: CyberTech House, Plot B-63/64/65, J.B.Sawant Marg, MIDC, Wagle Estate, Thane (W) 400 604 Tel. +91 22-4283-9200 Fax: 91-22-4283-9236 E-Mail: cssl.investors@cybertech.com website: www.cybertech.com CIN:L72100MH1995PLC084788

Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2025

(Rs. In Lakhs)

| Particulars | Quai | ter Ended | | Half Year | Ended | Year Ended |
|---|------------|------------|------------|------------|------------|------------|
| | 30-09-2025 | 30-06-2025 | 30-09-2024 | 30-09-2025 | 30-09-2024 | 31-03-202 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audite |
| 1 Revenue from operations | 5,878.50 | 5,819.41 | 5,795.26 | 11,697.91 | 11,583.11 | 23,589.69 |
| 2 Other income | 794.68 | 704.59 | 548.67 | 1,499.27 | 982.69 | 2,023.40 |
| 3 Total Income (1+2) | 6,673.18 | 6,524.00 | 6,343.93 | 13,197.18 | 12,565.80 | 25,613.09 |
| 4 Expenses | | | | | | |
| a) Outsourced projects cost | 1,459.21 | 1,397.33 | 1,308.36 | 2,856.54 | 2,602.05 | 5,451.8 |
| b) Employee benefits expense | 3,292.73 | 3,364.93 | 3,111.74 | 6,657.66 | 6,298.62 | 12,757.4 |
| c) Finance costs | 22.75 | 37.80 | 14.41 | 60.55 | 28.98 | 61.0 |
| d) Depreciation and amortization expenses | 93.51 | 77.12 | 139.94 | 170.63 | 303.33 | 495.4 |
| e) Other expenses | 664.64 | 563.82 | 552.30 | 1,228.46 | 1,113.39 | 2,210.6 |
| Total Expenses | 5,532.84 | 5,441.00 | 5,126.75 | 10,973.84 | 10,346.37 | 20,976.3 |
| 5 Profit before Tax (3-4) | 1,140.34 | 1,083.00 | 1,217.18 | 2,223.34 | 2,219.43 | 4,636.7 |
| 6 Tax Expense | | | | | | |
| a) Current Tax | 286.93 | 246.29 | 320.53 | 533.22 | 584.11 | 1,124.5 |
| b) Deferred Tax | (12.13) | 19.37 | 2.21 | 7.24 | 5.01 | 20.9 |
| c) Tax adjustments for earlier years | - | | 9 | - | | (2.1 |
| 7 Profit for the period (5-6) | 865.54 | 817.34 | 894.44 | 1,682.88 | 1,630.31 | 3,493.4 |
| 8 Other Comprehensive Income | | | | | | |
| Items that will not be reclassified to Profit and Loss- Gain/(Loss) | | | | | | |
| a Remeasurement of the net defined benefit liabilities | (16.81) | (16.81) | (23.58) | (33.62) | (47.16 | (64.0 |
| b Income tax relating to items that will not be reclassified to profit and loss | 4.23 | 4.23 | 5.94 | 8.46 | 11.87 | 16.1 |
| Items that will be reclassified to Profit and Loss | | | | | | |
| a Foreign currency translation reserve | 290.47 | 22.67 | 34.85 | 313.14 | 26.39 | 151.0 |
| b Income tax relating to items that will be reclassified to profit and loss | - | - | | | | - |
| 9 Total Comprehensive Income for the period (7+8) | 1,143.43 | 827.43 | 911.65 | 1,970.86 | 1,621.41 | 3,596. |
| 10 Paid up equity share capital (Face value: Rs.10 per share) | 3,113.06 | 3,113.06 | 3,113.06 | 3,113.06 | 3,113.06 | 3,113.0 |
| 11 Other equity | | | | | | 21,653.6 |
| 12 Earnings per share (of Rs.10 each) | | | | | | |
| Basic (Not annualised) | 2.78 | 2.63 | 2.87 | 5.41 | 5.24 | 11.3 |
| Diluted (Not annualised) | 2.77 | 2.62 | 2.87 | 5.39 | 5.23 | 11.2 |

For CyberTech Systems and Software Limited

S. Ramasubramanian **Executive Director** DIN: 05350841

RAMASUBRAMA Digitally signed by RAMASUBRAMANIAN SANKARAN Date: 2025.11.05 20:50:52 +05'30'

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(Rs. In Lakhs)

★ (MUMBAI-01

| S | | | (Rs. In La |
|--|--|---|--|
| | | As at | As at |
| | | 30-09-2025 | 187, 55 |
| ASSE | TS | (Unaudited) | (Aud |
| | Current Assets | | |
| (a) | Property, plant and equipment | 1,265.14 | 2,04 |
| (b) | Right of use (Assets) | 457.36 | 37 |
| (c) | Capital work in progress | 105.20 | |
| (d) | Investment property | 1,475.44 | 77 |
| (e) | Intangible assets | 2.16 | |
| (f) | Financial assets | | |
| (i) | Investments | 927.67 | 89 |
| (ii) | Loans | 16.70 | |
| (iii) | Other financial assets | 95.90 | 45 |
| (g) | Other non-current assets | 45.93 | 4 |
| | Subtotal-Non-Current Assets | 4,391.50 | 4,59 |
| | | | |
| N=1/20030000000000000000000000000000000000 | nt Assets | | |
| (a) | Financial assets | | |
| (i) | Investments | 11,649.17 | 13,32 |
| (ii) | 2552 YEAR OLD WAS ARRESTED | 1,872.15 | 2,07 |
| (iii) | A SECOND CONTRACT OF THE PROPERTY OF THE PROPE | 5,353.24 | 2,21 |
| (iv) | | 6,388.84 | 6,07 |
| (v) | | 16.99 | 2 |
| (vi) | No adequation of the control of the | 2,031.30 | 1,22 |
| (b) | Current tax assets (net) | 22.19 | 3 |
| (c) | Other current assets | 1,013.41 | 97 |
| | | | |
| . EQUIT | Subtotal-Current Assets TOTAL ASSETS Y AND LIABILITIES | 28,347.29 32,738.79 | 25,94 30,54 |
| 1 Equity | TOTAL ASSETS Y AND LIABILITIES | | |
| 1 Equity | Y AND LIABILITIES Equity share capital | 32,738.79 | 30,54 |
| 1 Equity (a) | Y AND LIABILITIES Equity share capital | 32,738.79 3,113.06 | 30,54 3,11 21,65 |
| 1 Equity (a) (b) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity | 32,738.79 3,113.06 16,153.16 | 30,54 3,11 21,65 |
| 1 Equity (a) (b) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity | 32,738.79 3,113.06 16,153.16 | 30,54 3,11 21,65 |
| 1 Equity (a) (b) 2 Liabilit | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies urrent liabilities | 32,738.79 3,113.06 16,153.16 | 30,54 3,11 21,65 |
| 1 Equity (a) (b) 2 Liabilit I Non cu (a) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies Irrent liabilities Financial liabilities | 3,113.06 16,153.16 19,266.22 | 30,54 3,11 21,65 24,76 |
| 1 Equity (a) (b) 2 Liabilit I Non cu (a) (i) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies urrent liabilities Financial liabilities Lease liabilities | 32,738.79 3,113.06 16,153.16 19,266.22 | 30,54 3,11 21,65 24,76 |
| 1 Equity (a) (b) 2 Liabilit I Non cu (a) (i) (ii) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies urrent liabilities Financial liabilities Lease liabilities Other financial liabilities | 3,113.06 16,153.16 19,266.22 | 30,54 3,11 21,65 24,76 |
| 1 Equity (a) (b) 2 Liabilit I Non cu (a) (i) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies urrent liabilities Financial liabilities Lease liabilities | 32,738.79 3,113.06 16,153.16 19,266.22 394.67 272.78 | 30,54 3,11 21,65 24,76 34 22 |
| 1 Equity (a) (b) 2 Liabiliti 1 Non cu (a) (i) (ii) (b) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies urrent liabilities Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) | 32,738.79 3,113.06 16,153.16 19,266.22 394.67 272.78 114.54 | 30,54 3,11 21,65 24,76 34 22 |
| 1 Equity (a) (b) 2 Liabiliti 1 Non cu (a) (i) (ii) (b) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies Irrent liabilities Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) | 32,738.79 3,113.06 16,153.16 19,266.22 394.67 272.78 114.54 | 30,54 3,11 21,65 24,76 34 22 |
| 1 Equity (a) (b) 2 Liabilit I Non cu (a) (i) (ii) (b) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies irrent liabilities Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities | 32,738.79 3,113.06 16,153.16 19,266.22 394.67 272.78 114.54 | 30,54 3,11 21,65 24,76 34 22 11 68 |
| 2 Liabilit (a) (b) 2 Liabilit (a) (i) (ii) (b) II Curren (a) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies Irrent liabilities Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities It liabilities Financial liabilities | 32,738.79 3,113.06 16,153.16 19,266.22 394.67 272.78 114.54 | 30,54 3,11 21,65 24,76 34 22 11 68 |
| 1 Equity (a) (b) 2 Liabilit I Non cu (a) (i) (ii) (b) II Current (a) (i) (iii) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies Irrent liabilities Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities It liabilities Financial liabilities Financial liabilities Borrowings | 32,738.79 3,113.06 16,153.16 19,266.22 394.67 272.78 114.54 781.99 | 30,54 3,11 21,65 24,76 34 22 11 68 |
| 1 Equity (a) (b) 2 Liabilit I Non cu (a) (i) (ii) (b) II Current (a) (i) (iii) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies irrent liabilities Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities it liabilities Financial liabilities Ease liabilities Financial liabilities | 32,738.79 3,113.06 16,153.16 19,266.22 394.67 272.78 114.54 781.99 | 30,54 3,11 21,65 24,76 34 22 11 68 |
| 1 Equity (a) (b) 2 Liabilit I Non cu (a) (i) (ii) (b) II Current (a) (i) (iii) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies irrent liabilities Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities It liabilities Borrowings Lease liabilities Trade payables | 32,738.79 3,113.06 16,153.16 19,266.22 394.67 272.78 114.54 781.99 87.57 17.81 2,618.62 | 30,54 3,11 21,65 24,76 34 22 11 68 |
| 1 Equity (a) (b) 2 Liabilit 1 Non cu (a) (i) (ii) (b) II Curren (a) (i) (ii) (iii) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies irrent liabilities Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities It liabilities Financial liabilities Financial liabilities Financial liabilities Trade payables -Total outstanding of Micro and Small Enterprises | 32,738.79 3,113.06 16,153.16 19,266.22 394.67 272.78 114.54 781.99 87.57 17.81 2,618.62 7,363.95 | 30,54 3,11 21,65 24,76 34 22 11 68 40 4 |
| 1 Equity (a) (b) 2 Liabilit 1 Non cu (a) (ii) (b) II Curren (a) (ii) (iii) (iii) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies irrent liabilities Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities It liabilities Financial liabilities | 32,738.79 3,113.06 16,153.16 19,266.22 394.67 272.78 114.54 781.99 87.57 17.81 2,618.62 | 30,54 3,11 21,65 24,76 34 22 11 68 40 4 |
| 1 Equity (a) (b) 2 Liabilit I Non cu (a) (ii) (b) II Curren (a) (ii) (iii) (iii) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies irrent liabilities Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities t liabilities Financial liabilities Financial liabilities Financial liabilities Financial liabilities Financial liabilities Forowings Lease liabilities Trade payables -Total outstanding of Micro and Small Enterprises -Total outstanding of Creditors other than Micro and Small Enterprises Other financial liabilities | 32,738.79 3,113.06 16,153.16 19,266.22 394.67 272.78 114.54 781.99 87.57 17.81 2,618.62 7,363.95 | 30,54 3,11 21,65 24,76 34 22 11 68 40 4 2,33 17 1,62 |
| 1 Equity (a) (b) 2 Liabilit I Non cu (a) (i) (ii) (b) II Curren (a) (ii) (iii) (iii) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies Irrent liabilities Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities It liabilities Financial liabilities Financial liabilities Trade payables -Total outstanding of Micro and Small Enterprises -Total outstanding of Creditors other than Micro and Small Enterprises Other financial liabilities Other current liabilities Other current liabilities | 32,738.79 3,113.06 16,153.16 19,266.22 394.67 272.78 114.54 781.99 87.57 17.81 2,618.62 7,363.95 1,940.75 564.35 97.53 | 30,54 3,11 21,65 24,76 34 22 11 68 40 4 3 2,33 17 1,62 47 |
| 1 Equity (a) (b) 2 Liabilit 1 Non cu (a) (i) (ii) (b) II Curren (a) (ii) (iii) (iii) (iv) (b) (c) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ites Irrent liabilities Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities It liabilities Financial liabilities Financial liabilities Financial liabilities Financial liabilities Trade payables -Total outstanding of Micro and Small Enterprises -Total outstanding of Creditors other than Micro and Small Enterprises Other current liabilities Provisions Current tax liabilities (net) Subtotal-Current Liabilities | 32,738.79 3,113.06 16,153.16 19,266.22 394.67 272.78 114.54 781.99 87.57 17.81 2,618.62 7,363.95 1,940.75 564.35 97.53 12,690.58 | 30,54 3,11 21,65 24,76 34 22 11 68 40 4 3 2,33 17 1,62 47 |
| 1 Equity (a) (b) 2 Liabilit 1 Non cu (a) (i) (ii) (b) II Curren (a) (ii) (iii) (iii) (iv) (b) (c) | Y AND LIABILITIES Equity share capital Other equity Subtotal-Equity ies rrent liabilities Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities It liabilities Financial liabilities Financial liabilities Forowings Lease liabilities Trade payables - Total outstanding of Micro and Small Enterprises - Total outstanding of Creditors other than Micro and Small Enterprises Other financial liabilities Other current liabilities Provisions Current tax liabilities (net) | 32,738.79 3,113.06 16,153.16 19,266.22 394.67 272.78 114.54 781.99 87.57 17.81 2,618.62 7,363.95 1,940.75 564.35 97.53 | 30,54 |

For CyberTech Systems and Software Limited

S. Ramasubramanian **Executive Director** DIN: 05350841

RAMASUBRAMA Digitally signed by RAMASUBRAMANIAN SANKARAN Date: 2025.11.05 20:51:18 +05'30'

| | | (Rs. In Laki |
|--|---------------------------|--------------------------|
| | For the half Year ended | For the half ye ended |
| | 30-09-2025 (unaudited) | 30-09-20 (unaudite |
| A. Cash flow from operating activities | (unaddicu) | (anadate |
| Profit before tax | 2,223.34 | 2,219.4 |
| FIUIL Deluie tax | | |
| Adjustments to reconcile net profit to net cash provided by operating activities : | | |
| Depreciation and amortisation expenses | 170.63 | 303.3 |
| Unrealised Foreign exchange gain | (3.43) | (8. |
| (Profit) / loss on assets disposed / discarded (net) | 19.97 | (2. |
| Interest and dividend income | (692.82) | (452. |
| Finance costs | 60.55 | 28. |
| Provision for doubtful receivables, advances and expected credit losses | 0.43 | 13. |
| Sundry credit balances written back (net) | (8.88) | (3. |
| Profit on sale of investments in mutual funds | (8.11) | (21. |
| Gain on fair valuation of investments in mutual funds | (264.50) | (199. |
| | (726.16) | (342. |
| On the west hefers werking conital changes | 1,497.18 | 1,876. |
| Operating profit before working capital changes | 1,437.10 | 1,070. |
| Adjustments for: Decrease in trade receivables | 201.67 | 129. |
| Increase in loans, other financial assets and other assets | (390.34) | (520 |
| Increase in trade payables, other financial liabilities and other liabilities | 752.33 | 1,052 |
| increase in trade payables, other inflancial habilities and other habilities | 563.66 | 661 |
| | | |
| Cash generated from operations | 2,060.84 | 2,538 |
| Direct taxes paid (net) | (417.29) | (483 |
| Net cash flow generated from operating activities (A) | 1,643.55 | 2,055 |
| | | |
| B. Cash flow from investing activities | | |
| Purchase of property, plant & equipment (Including capital work-in-progress) | (256.23) 5.25 | (45 |
| Proceeds from sale of property, plant & equipment Purchase of investments | (236.86) | (5,568 |
| Proceeds from sale of investments | 1,593.02 | 3,848 |
| Fixed deposits placed with banks | (5,660.16) | |
| Fixed deposits matured | 5,718.56 792.27 | 4,045 364 |
| Interest and dividend received | 102.21 | - 55 |
| Net cash flow generated from/(used in) investing activities (B) | 1,955.85 | (1,932 |
| | | |
| C. Cash flow from financing activities | (402.20 | 15 |
| Proceeds from / (repayments of) short-term borrowings (net) | (402.20 | 1 |
| Proceeds from equity issue under ESOP (including securities premium) | (47.15 | |
| Finance costs paid | (38.51 | |
| Payment of lease liabilities | (38.51 | (4. |
| Net cash used in financing activities (C) | (487.86 |) (4: |
| Net Increase in cash & cash equivalents (A + B + C) | 3,111.54 | 7: |
| | | |
| Cash & cash equivalents - Opening | 2,214.04 | - |
| Effect of exchange rate changes on Cash & Cash Equivalents | 27.66 | |
| Cash & cash equivalents - Closing | 5,353.24 | 2.03 |

For CyberTech Systems and Software Limited

S. Ramasubramanian Executive Director DIN: 05350841

RAMASUBRA MANIAN SANKARAN Digitally signed by RAMASUBRAMANIAN SANKARAN Date: 2025.11.05 20:51:46 +05'30'

6. Karim Chambers, 40. Ambalal Doshi Marg (Hamam Street), Fort, Mumbai- 400 001 Telephone: 0091-22-22691414/40021415 : 0091-22-40021140/40021414

LIMITED REVIEW REPORT

To Board of Directors of CyberTech Systems and Software Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of CyberTech Systems and Software Limited ("the Company") for the quarter and half year ended September 30, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

The statement, which is the responsibility of the Company's Management and approved by the 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, and other accounting principles generally accepted in India. Our responsibility is to issue a report on this financial Statement based on our review.

- 2. 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 financial statements are 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.
- 3. Based on our review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Lodha & Co. LLP **Chartered Accountants**

Firm Registration No:301051E / E300284

Rajendra Rajendra Parasmal Parasmal Baradiya

Baradiya 2025.11.05 20:28:20+05'30'

R P Baradiya **Partner**

Membership No. 044101

UDIN: 25044101BMIZAV5398

Place: Mumbai

Date: November 05, 2025

| | Particulars | 7 | rter Ended | | Half Year | Ended | (Rs. In Lakhs) Year Ended |
|----------|---|------------|------------|------------|------------|------------|------------------------------|
| \vdash | Particulars | 30-09-2025 | 30-6-2025 | 30-09-2024 | 30-09-2025 | 30-09-2024 | 31-3-2025 |
| \vdash | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| H | | | | | | | |
| 1 | Revenue from operations | 3,986.24 | 3,962.24 | 4,012.91 | 7,948.48 | 8,003.92 | 16,104.62 |
| 2 | Other income | 518.57 | 397.56 | 334.43 | 916.13 | 636.28 | 1,402.93 |
| 3 | Total Income (1+2) | 4,504.81 | 4,359.80 | 4,347.34 | 8,864.61 | 8,640.20 | 17,507.55 |
| 4 | Expenses | | | | | | |
| | a) Outsourced projects cost | 1,181.25 | 1,212.41 | 1,133.21 | 2,393.66 | 2,281.81 | 4,690.59 |
| | b) Employee benefits expense | 2,047.58 | 2,107.68 | 1,968.56 | 4,155.26 | 3,989.84 | 7,968.22 |
| | c) Finance costs | 18.92 | 37.21 | 14.05 | 56.13 | 28.12 | 59.20 |
| | d) Depreciation and amortization expenses | 64.80 | 70.06 | 106.03 | 134.86 | 226.23 | 386.25 |
| | e) Other expenses | 340.54 | 300.70 | 314.70 | 641.24 | 601.19 | 1,213.36 |
| | Total Expenses | 3,653.09 | 3,728.06 | 3,536.55 | 7,381.15 | 7,127.19 | 14,317.62 |
| 5 | Profit before Tax (3-4) | 851.72 | 631.74 | 810.79 | 1,483.46 | 1,513.01 | 3,189.93 |
| 6 | Tax Expense | | | | | | |
| | a) Current Tax | 250.01 | 146.56 | 197.05 | 396.57 | 365.24 | 731.05 |
| | b) Deferred Tax | (46.10) | 3.78 | 2.43 | (42.32) | 5.40 | (13.41) |
| | c) Tax adjustments for earlier years | - | - | - | - | | 5.34 |
| 7 | Profit for the period (5-6) | 647.81 | 481.40 | 611.31 | 1,129.21 | 1,142.37 | 2,466.95 |
| 8 | Other Comprehensive Income | | | | | | |
| | Items that will not be reclassified to Profit and Loss-Gain / (Loss) | | | | | | |
| | a Remeasurement of the net defined benefit liabilities | (16.81) | (16.81) | (23.58) | (33.62) | (47.16) | (64.03) |
| | b Income tax relating to items that will be reclassified to profit and loss | 4.23 | 4.23 | 5.94 | 8.46 | 11.87 | 16.11 |
| 9 | Total Comprehensive Income for the period (7+8) | 635.23 | 468.82 | 593.67 | 1,104.05 | 1,107.08 | 2,419.03 |
| 10 | Paid up equity share capital (Face value: Rs.10 per share) | 3,113.06 | 3,113.06 | 3,113.06 | 3,113.06 | 3,113.06 | 3,113.06 |
| 11 | Other equity | | | | | | 16,902.93 |
| 12 | Earnings per share (of Rs.10 each) | | | | | | |
| | Basic (Not annualised) | 2.08 | 1.55 | 1.96 | 3.63 | 3.67 | 7.93 |
| | Diluted (Not annualised) | 2.08 | 1.54 | 1.96 | 3.62 | 3.66 | 7.91 |

For CyberTech Systems and Software Limited

S. Ramasubramanian **Executive Director** DIN: 05350841

SANKARAN

RAMASUBRAMA Digitally signed by RAMASUBRAMANIAN SANKARAN Date: 2025.11.05 20:52:17 +05'30'



| | | As at | (Rs. In Lakhs As at |
|---|--|--|---|
| | | 30-09-2025 | 31-03-202 |
| ASSETS | | (Unaudited) | (Audited |
| | rrent Assets | | |
| (a) | Property, plant and equipment | 1,239.94 | 2,028.18 |
| (b) | Right of use (Assets) | 315.29 | 338.64 |
| (c) | Capital Work in progress | 105.20 | _ |
| (d) | Investment property | 1,475.44 | 772.52 |
| (e) | Intangible assets | 2.16 | 4.07 |
| (f) | Financial assets | | |
| (i) | Investments | 3,263.19 | 3,227.30 |
| (ii) | Loans | 16.70 | 8.69 |
| (iii) | Other financial assets | 79.01 | 451.98 |
| (g) | Other non-current assets | 45.23 | 41.19 |
| | Subtotal-Non-Current Assets | 6,542.16 | 6,872.57 |
| 2 Cumant | Accede | | |
| 2 Current (a) Final | Assets | 1 | |
| (i) | Investments | 1,736.04 | 2,207.33 |
| (ii) | Trade receivables | 2,364.86 | 4,228.44 |
| (iii) | Cash and cash equivalents | 4,715.99 | 1,720.26 |
| (iv) | Bank balances other than (iii) above | 6,388.84 | 6,076.99 |
| (v) | Loans | 16.99 | 21.89 |
| (vi) | Other financial Assets | 2,122.28 | 1,790.13 |
| (b) | Current tax assets (net) | - | 10.39 |
| (c) | Other current assets | 818.76 | 827.42 |
| | Subtotal-Current Assets | 18,163.76 | 16,882.85 |
| 1 Equity (a) | Equity share capital | 3,113.06 | 3,113.06 |
| (b) | Other equity | 10,535.65 | 16,902.93 |
| | Subtotal-Equity | 13,648.71 | 20,015.99 |
| 2 Liabilitie | es | | |
| | | | |
| l Non cun | rent liabilities | | |
| l Non cur (a) | Financial liabilities | | |
| l Non cum (a) | Financial liabilities Lease liabilities | 303.54 | |
| (a) (i) (ii) | Financial liabilities Lease liabilities Other financial liabilities | 272.78 | 319.80 224.04 |
| (a) (i) (ii) | Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) | 272.78 0.66 | 224.04 51.44 |
| (a) (i) (ii) | Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities | 272.78 | 224.04 51.44 |
| (a) (i) (b) (b) (ll Current) | Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities | 272.78 0.66 | 224.04 51.44 |
| (a) (i) (ii) (b) (l) Current | Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities | 272.78 0.66 | 224.04 51.44 595.28 |
| (a) (i) (b) (b) (l) (a) (a) | Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities Financial liabilities | 272.78 0.66 | 224.04 51.44 595.28 402.20 |
| (a) (i) (b) (b) (l) (a) (i) (ii) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c | Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities Financial liabilities Borrowings | 272.78 0.66 576.98 | 224.04 51.44 595.28 402.20 |
| (a) (i) (b) (b) (l) (a) (i) (ii) (iii) | Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities Borrowings Lease liabilities | 272.78 0.66 576.98 | 224.04 51.44 595.28 402.20 26.95 |
| (a) (i) (b) (b) (l) (a) (i) (ii) (iii) | Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities Borrowings Lease liabilities Trade payables | 272.78 0.66 576.98 | 224.04 51.44 595.28 402.20 26.95 |
| (a) (i) (b) (b) (l) (a) (i) (ii) (iii) | Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities Borrowings Lease liabilities Trade payables -Total outstanding of Micro and Small Enterprises | 272.78 0.66 576.98 - 30.10 | 224.04 51.44 595.28 402.20 26.95 37.75 1,564.83 |
| (a) (i) (b) (b) (li) (ii) (iii) (iv) | Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities Borrowings Lease liabilities Trade payables -Total outstanding of Micro and Small Enterprises -Total outstanding of Creditors other than Micro and Small Enterprises | 272.78 0.66 576.98 - 30.10 17.81 1,810.97 | |
| (a) (i) (b) (b) (ii) (iii) (iv) (b) (c) | Financial liabilities Lease liabilities Other financial liabilities (net) Sub total-Non-Current liabilities Financial liabilities Financial liabilities Borrowings Lease liabilities Trade payables -Total outstanding of Micro and Small Enterprises -Total outstanding of Creditors other than Micro and Small Enterprises Other financial liabilities | 272.78 0.66 576.98 - 30.10 17.81 1,810.97 7,363.95 | 224.04 51.44 595.28 402.20 26.95 37.75 1,564.83 |
| (a) (i) (b) (b) (ii) (iii) (iii) (iv) (b) (c) | Financial liabilities Lease liabilities Other financial liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities Borrowings Lease liabilities Trade payables -Total outstanding of Micro and Small Enterprises -Total outstanding of Creditors other than Micro and Small Enterprises Other financial liabilities Other current liabilities | 272.78 0.66 576.98 - 30.10 17.81 1,810.97 7,363.95 595.52 | 224.04 51.44 595.28 402.20 26.95 1,564.83 172.96 460.13 |
| (a) (i) (b) (b) (ii) (iii) (iii) (iv) (b) (c) | Financial liabilities Lease liabilities Other financial liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities Borrowings Lease liabilities Trade payables -Total outstanding of Micro and Small Enterprises -Total outstanding of Creditors other than Micro and Small Enterprises Other financial liabilities Other current liabilities Provisions Current tax liabilities (net) Subtotal-Current Liabilities | 272.78 0.66 576.98 - 30.10 17.81 1,810.97 7,363.95 595.52 564.35 97.53 10,480.23 | 224.04 51.44 595.28 402.20 26.95 37.75 1,564.83 172.96 460.13 479.33 |
| (a) (i) (b) (b) (ii) (iii) (iii) (iv) (b) (c) | Financial liabilities Lease liabilities Other financial liabilities Deferred tax liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities Borrowings Lease liabilities Trade payables -Total outstanding of Micro and Small Enterprises -Total outstanding of Creditors other than Micro and Small Enterprises Other financial liabilities Other current liabilities Provisions Current tax liabilities (net) Subtotal-Current Liabilities Total Liabilities | 272.78 0.66 576.98 - 30.10 17.81 1,810.97 7,363.95 595.52 564.35 97.53 10,480.23 11,057.21 | 224,04 51.44 595.28 402.20 26.95 37.75 1,564.83 172.96 460.13 479.33 3,144.15 |
| (a) (i) (b) (b) (ii) (iii) (iii) (iv) (b) (c) | Financial liabilities Lease liabilities Other financial liabilities (net) Sub total-Non-Current liabilities liabilities Financial liabilities Borrowings Lease liabilities Trade payables -Total outstanding of Micro and Small Enterprises -Total outstanding of Creditors other than Micro and Small Enterprises Other financial liabilities Other current liabilities Provisions Current tax liabilities (net) Subtotal-Current Liabilities | 272.78 0.66 576.98 - 30.10 17.81 1,810.97 7,363.95 595.52 564.35 97.53 10,480.23 | 224.04 51.44 595.28 402.20 26.95 37.75 1,564.83 172.96 460.13 479.33 |

Executive Director DIN: 05350841

RAMASUBRAMA Digitally signed by RAMASUBRAMANIAN SANKARAN Date: 2025.11.05 20:52:40 +05'30'

| | | (Rs. In |
|--|-------------------------|-----------------|
| | F | |
| | For the half Year ended | For the year en |
| | 30-09-2025 | 30-0 |
| | (Unaudited) | (Una |
| A. Cash flow from operating activities | | |
| Profit before tax | 1,483.46 | 1,5 |
| Adjustments to reconcile net profit to net cash provided by operating activities : | | |
| Depreciation and amortisation expenses | 134.86 | 2 |
| Unrealised Foreign exchange gain | (3.43) | |
| (Profit) / loss on assets disposed / discarded (net) | 19.97 | |
| Interest income | (275.10) | (2 |
| Finance costs | 56.12 | |
| Sundry credit balances written back (net) | - | |
| Profit on sale of investments in mutual funds | (8.11) | (|
| Gain on fair valuation of investments in mutual funds | (109.27) | (|
| | (184.96) | |
| | | |
| Operating profit before working capital changes | 1,298.50 | 1,4 |
| Adjustments for: | | |
| (Increase)/Decrease in trade receivables | 1,867.01 | (8 |
| Decrease in loans, other financial assets and other assets Increase in Trade payables, other financial liabilities and other liabilities | 145.41 | 7 |
| increase in made payables, other infancial habilities and other habilities | 242.35 2,254.77 | 5 |
| | | |
| Cash generated from operations | 3,553.27 | 1,9 |
| Direct taxes paid (net) | (288.64) | (3 |
| Net cash flow generated from operating activities (A) | 3,264.63 | 1,6 |
| | | |
| B. Cash flow from investing activities Purchase of property, plant & equipment (Including capital work-in-progress) | (244.67) | |
| Proceeds from sale of property, plant & equipment (including capital work-in-progress) | (244.67) | (|
| Purchase of investments | 5.25 | /4.2 |
| Proceeds from sale of investments | - | (4,2 |
| Fixed deposits placed with banks | /F 660 16) | 3,8 |
| Fixed deposits matured | (5,660.16) 5,718.56 | (4,5 |
| Interest received | 370.15 | 1 |
| interest received | 370.15 | 1 |
| Net cash flow generated from/(used in) investing activities (B) | 189.13 | (8 |
| C. Cash flow from financing activities | | |
| Proceeds from / (repayments of) short-term borrowings (net) | (402.20) | |
| Proceeds from equity issue under ESOP (including securities premium) | - | |
| Finance costs paid | (42.72) | (|
| Payment of lease liabilities | (13.11) | (|
| Not each used in financing activities (C) | (459.02) | , |
| Net cash used in financing activities (C) | (458.03) | (|
| Net Increase in cash & cash equivalents (A + B + C) | 2,995.73 | 7 |
| Cash & cash equivalents - Opening | 1,720.26 | 8- |
| | | |

For CyberTech Systems and Software Limited

S. Ramasubramanian **Executive Director** DIN: 05350841

RAMASUBRAM Digitally signed by RAMASUBRAMANIAN SANKARAN SANKARAN

Date: 2025.11.05 20:53:03 +05'30'



Notes: 1

- The above results have been reviewed by Audit Committee and approved by the Board of Directors at its meeting held on November 5, 2025
- The accounts of CyberTech Systems and Software Inc. USA, along with its subsidiary CyberTech Systems and Software, Canada Inc.and Spatialitics LLC, wholly owned subsidiaries have been consolidated by applying IND AS110 "Consolidated Financial Statements".
- During the quarter ended September 30, 2025, the Board of Directors of the Company at its meeting held on September 29,2025 approved the special interim dividend of Rs.20 per equity share on face of Rs. 10 per equity share for FY 25-26. Accordingly, there will be an outflow amounting to Rs.6,226.12 lakhs.
- The Group has only single reportable business segment i.e. 'Information Technology Services' in terms of requirements of IND AS 108.
- 5 The previous period's / year's figures have been regrouped/re-classified wherever required to conform the current period's / year's classification.

For and on behalf of the Board of Directors

RAMASUBRAMANI Digitally signed by RAMASUBRAMANIAN SANKARAN Date: 2025.11.05 20:53:34 +05'30'

S. Ramasubramanian Executive Director DIN: 05350841

Place : Thane

Date: November 5, 2025

