



# N R KRISHNAMOORTHY & CO

## CHARTERED ACCOUNTANTS

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No. 16A/18, 45th Street,  
Nanganallur, Chennai - 600 061  
India

Ref. :

Date :

**Independent Auditor's Report on the Consolidated Annual Financial Results of the Company "M/s. Methodhub Software Limited" for the half year ended 31<sup>st</sup> March, 2026 and year ended 31<sup>st</sup> March 2026 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To  
The Board of Directors  
M/s. Methodhub Software Limited

### Opinion

We have audited the accompanying Statement of Consolidated Financial Results of M/s. Methodhub Software Limited, the Parent and its Subsidiaries M/s. Brain Capitol Technologies, M/s. Methodhub Consulting Inc. (USA), M/s. SEW-Tech Inc. (USA), M/s. Leo Technology Ventures Inc. (USA), M/s. Zortech Solutions Inc. (Canada), M/s. Nemera Technologies Co., Ltd. (Thailand), M/s. S & R Professionals LLC.(USA) and M/s. Zortech Solutions Inc. (USA), (the Parent and its Subsidiaries collectively referred to as "the Group") and the net profit after tax for the half year ended 31<sup>st</sup> March, 2026 and year ended 31<sup>st</sup> March 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("the Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 31<sup>st</sup> March 2026, as reported in these financial results have been approved by the Parent's Board of Directors.

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 other auditor on financial statements of the subsidiary M/s. Nemera Technologies Co. Ltd as referred to in "**Other Matter**" and the unaudited financial statements of partnership firm M/s. Brain Capitol Technologies, as certified by the Management, the Statement:

- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- gives a true and fair view of the consolidated net profit and other financial information of the Group for the half year ended 31<sup>st</sup> March 2026 and year ended 31<sup>st</sup> March 2026.



**Basis of Opinion**

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 Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, 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 together with the audit evidence obtained by the other auditor in terms of their reports referred to in paragraph (a) of the "Other Matter" Section below, is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Statement**

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related consolidated financial statements which has been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standard 25 ("Interim Financial Reporting") prescribed under section 133 of the Companies Act 2013, read with Companies (Accounting Standards) Rules 2006 read with the circular and accounting principal generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such consolidated financial statements.

In preparing the Statement, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the Group, 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.

Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group and its joint venture.

**Auditor's Responsibilities for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing specified under Section 143(10) of the Act 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 this Statement.



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As part of an audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 the internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
- 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 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 joint venture, 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 Statement 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 joint venture to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its joint venture, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and 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 Statement, 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.



A handwritten signature in blue ink, consisting of a series of loops and a long horizontal stroke, positioned to the right of the circular stamp.

**N R KRISHNAMOORTHY & CO**  
**CHARTERED ACCOUNTANTS**

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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

**Other Matter**

The Consolidated Audited Financial Statements results include the results of M/s. Nemera Technologies Co. Ltd, Thailand, as mentioned below:

Sl. No.	Particulars	Amount (Rs. in 000)
1	Total Assets	1,99,180
2	Net Assets	45,711
3	Total Revenue	2,76,951
4	Net Profit / (Loss)	8,232
5	Cash Flows (Net)	(1,144)

The Financial Statements of the above foreign subsidiary M/s. Nemera Technologies Co. Ltd, Thailand have been audited by other auditor, whose reports have been furnished to us by the Holding Company's management and our opinion on the Consolidated Financial Statements in so far as it relates to the amounts and disclosures included in respect of the said Foreign Subsidiary, is based solely on the reports of the other auditor.

Our opinion on the Statement is not modified in respect of the above matter.

During the second half of the Financial Year 2025-26, the Group Structure underwent changes consequent to acquisition of 4 additional Subsidiaries and accordingly, the audited figures for the half year ended 30<sup>th</sup> September 2025 and half year ended 31<sup>st</sup> March 2026 may not aggregate to the audited consolidated figures for the full financial year ended 31<sup>st</sup> March, 2026.

For N R Krishnamoorthy & Co  
Chartered Accountants  
FRN: 001492S

N R Krishnamoorthy, FCA  
Partner  
Membership No. 020638  
UDIN: 26020638EF11PF5929



Place : Chennai  
Date : 26.05.2026

**Methodhub Software Limited**  
(Methodhub Software Private Limited up to 18-10-2024)  
CIN-L74900KA2016PLC085743  
Unit No.109, 1st Floor, Prestige Meridian-1  
No.29, M.G.Road, Bangalore - 560001  
Audited Consolidated Balance Sheet as at 31st March 2026

(In ₹ '000)

PARTICULARS	As at 31st March 2026	As at 31st March 2025
<b>I. EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' Funds</b>		
Share Capital	1,88,534	69,619
Reserves and Surplus	13,42,378	3,57,558
Minority Interest	92,325	10,311
<b>2 Non Current Liabilities</b>		
Long-term Borrowings	1,45,406	58,020
Deferred Tax Liabilities (Net)	24,042	10,299
Long-term Provisions	8,176	5,748
<b>3 Current Liabilities</b>		
Short-term Borrowings	9,88,928	2,63,565
Trade Payables		
(i) Total Outstanding dues of Micro Enterprises and Small Enterprises	13,747	-
(ii) Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	2,09,770	55,148
Other Current Liabilities	3,44,885	93,146
Short-term Provisions	78,525	14,047
<b>TOTAL</b>	<b>34,36,716</b>	<b>9,37,461</b>
<b>II ASSETS</b>		
<b>1. Non-current assets</b>		
Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	53,798	6,962
(ii) Intangible Assets	1,01,770	345
(iii) Software under development	3,19,386	-
(iv) Goodwill on Consolidation	5,93,834	97,492
Other Non-Current Assets	1,86,300	25,151
<b>2. Current assets</b>		
Inventories	15,390	9,033
Trade Receivables	9,82,376	4,21,567
Cash and Cash Equivalents	5,96,601	1,68,091
Short-term Loans and Advances	1,48,223	20,943
Other Current Assets	4,39,038	1,87,877
<b>TOTAL</b>	<b>34,36,716</b>	<b>9,37,461</b>

Previous year's figures have been regrouped/reclassified to conform to current period's figures.

For and on behalf of the Board of Directors  
**Methodhub Software Limited**  
CIN-L74900KA2016PLC085743



*N. Ahobilam*  
**Ahobilam Nagasundaram**  
(Director)  
DIN: 02953101

*Prasanna Dhandapani*  
**Prasanna Dhandapani**  
(Director)  
DIN: 02187044

*Muthukrishnan Shanmuga Thevar*  
**Muthukrishnan Shanmuga Thevar**  
(Company Secretary)  
M.No: A61530

*Ravi Sharma*  
**Ravi Sharma**  
(Chief Financial Officer)

Date: 26 May 2026  
Place: Chennai

**Methodhub Software Limited**  
(Methodhub Software Private Limited up to 18-10-2024)  
CIN-L74900KA2016PLC085743  
Unit No.109, 1st Floor, Prestige Meridian-1  
No.29, M.G.Road, Bangalore - 560001

**Statement of Audited Consolidated Financial results for the Half year and Financial Year ended 31st March 2026**  
(In ₹ '000) Except equity share and per equity share data

Particulars	For the Six months ended			For the year ended	
	31st March 2026	30th September 2025	31st March 2025	31st March 2026	31st March 2025
	Audited	Audited	Audited	Audited	Audited
<b>I. INCOME</b>					
Revenue from Operations	18,54,809	7,99,376	6,37,236	33,28,860	13,51,199
Other Income	14,154	2,816	8,338	16,778	11,560
<b>Total Income</b>	<b>18,68,963</b>	<b>8,02,192</b>	<b>6,45,574</b>	<b>33,45,638</b>	<b>13,62,759</b>
<b>II. Direct Cost</b>	<b>12,49,154</b>	<b>5,50,857</b>	<b>5,16,533</b>	<b>21,89,754</b>	<b>10,66,051</b>
Changes in Inventory - Work in Progress	(6,357)	9,033	(9,033)	(6,357)	(9,033)
Employee Benefit Expenses	1,67,577	46,426	15,534	3,15,441	69,981
Finance Cost	1,02,714	30,932	26,590	1,80,581	48,158
Depreciation & Amortisation Charge	10,212	1,578	1,226	19,660	2,287
Other Expenses	94,299	45,200	29,330	1,78,987	51,569
<b>Total Expenses</b>	<b>16,17,599</b>	<b>6,84,026</b>	<b>5,80,180</b>	<b>28,78,066</b>	<b>12,29,013</b>
<b>III. Profit Before Tax</b>	<b>2,51,364</b>	<b>1,18,166</b>	<b>65,394</b>	<b>4,67,572</b>	<b>1,33,746</b>
<b>Prior Period Items</b>					
<b>IV. Profit Before Tax after Exceptional Items</b>	<b>2,51,364</b>	<b>1,18,166</b>	<b>65,394</b>	<b>4,67,572</b>	<b>1,33,746</b>
Current Tax	48,780	15,000	6,880	63,780	13,759
Deferred Tax	15,146	-1,402	3,515	13,744	7,029
<b>V. Total Tax Expenses</b>	<b>63,926</b>	<b>13,598</b>	<b>10,394</b>	<b>77,524</b>	<b>20,788</b>
Net Profit for the Period	1,87,439	1,04,568	55,000	3,90,049	1,12,959
Share of Profit/(Loss) Attributable to Non Controlling Interest	71,588	1,078	(1,027)	71,606	(2,054)
<b>VI. Profit after tax</b>	<b>1,15,851</b>	<b>1,03,490</b>	<b>56,027</b>	<b>3,18,443</b>	<b>1,15,012</b>
Weighted Number of Equity Shares outstanding as at the end of the Year					
Basic	1,47,20,204	1,23,84,097	1,15,79,523	1,47,20,204	1,15,79,523
Diluted	1,55,48,187	1,23,84,097	1,22,99,263	1,55,48,187	1,22,99,263
Face Value per Share	10.00	10.00	10.00	10.00	10.00
EPS Basic	7.87	8.36	4.84	21.63	9.93
EPS Diluted	7.45	8.36	4.56	20.48	9.35

Previous year's figures have been regrouped/reclassified to conform to current period's figures.

For and on behalf of the Board of Directors

**Methodhub Software Limited**  
CIN-L74900KA2016PLC085743

*N. Ahobilam*  
**Ahobilam Nagasundaram**  
(Director)  
DIN: 02953101

*Prasanna Dhandapani*  
**Prasanna Dhandapani**  
(Director)  
DIN: 02187044

*Muthukrishnan Shanmuga Thevar*  
**Muthukrishnan Shanmuga Thevar**  
(Company Secretary)  
M.No: A61530

*Ravi Sharma*  
**Ravi Sharma**  
(Chief Financial Officer)



Date: 26 May 2026  
Place: Chennai

**Methodhub Software Limited**  
(Methodhub Software Private Limited up to 18-10-2024)  
CIN-L74900KA2016PLC085743  
Unit No.109, 1st Floor, Prestige Meridian-1  
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Audited Consolidated Cash flow statement for the year ended 31st March 2026

All figures are in ₹ '000

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
<b>Cash flow from Operating Activities</b>		
Profit before tax	4,67,572	1,33,746
<i>Adjustments:</i>		
Depreciation and Amortization	19,660	2,287
Interest on Deposits	(15,966)	(7,960)
Minority share of (Profit)/ Loss	(71,606)	2,054
Bad Debts Written Off	(307)	(3,600)
Interest Expenses	1,80,581	34,111
	<b>5,79,934</b>	<b>1,60,638</b>
<i>Adjustments:</i>		
(Increase)/decrease in Inventories	(6,357)	(9,033)
(Increase)/decrease in Trade Receivables	(5,60,809)	(2,42,834)
(Increase)/decrease in Short-term Loans and Advances	(1,27,280)	17,969
(Increase)/decrease in Other Current Assets	(2,48,200)	(93,633)
Increase/(decrease) in Trade Payables	1,68,369	31,986
Increase/(decrease) in Provisions	61,517	(5,932)
Increase/(decrease) in Non-Current Liabilities	2,428	1,358
Increase/(decrease) in Other Current Liabilities	2,51,739	83,783
<b>Cash generated from operations</b>	<b>1,21,341</b>	<b>(55,697)</b>
Income taxes (paid)/refunded	(63,780)	(13,759)
<b>Net cash provided/(used) by operating activities</b>	<b>57,561</b>	<b>(69,456)</b>
<b>Cash flow from Investing Activities</b>		
Purchase of Property, Plant and Equipment	(1,67,921)	(6,060)
Interest on Deposits	15,966	7,960
(Increase)/decrease in Non Current Asset - Goodwill	(4,96,342)	(56,112)
Advance for Capital Purchase	(1,33,816)	-
Software under development	(3,19,386)	-
Minority Interest	82,014	7,792
<b>Net cash provided/(used) by investing activities</b>	<b>(10,19,484)</b>	<b>(46,421)</b>
<b>Cash flow from financing activities</b>		
Proceeds from Issue of Equity Shares	49,067	9,670
Proceeds from Issue of Preference Shares	50	2,000
Securities Premium on Issue of Shares(Net of Issue expenses)	7,36,175	1,87,315
(Increase)/decrease in Other Non-Current Assets	(27,333)	(11,469)
Write Back	307	3,600
Finance Cost paid	(1,80,581)	(34,111)
Increase/(decrease) in Short-term Borrowing	7,25,363	1,13,715
Increase/(decrease) in Long-term Borrowings	87,386	(80,451)
<b>Net cash provided/(used) by financing activities</b>	<b>13,90,434</b>	<b>1,90,269</b>
<b>Net changes in cash and cash equivalents</b>	<b>4,28,510</b>	<b>74,392</b>
Cash and cash equivalents at the beginning of the period	1,68,091	93,699
<b>Cash and cash equivalents at the end of the period</b>	<b>5,96,601</b>	<b>1,68,091</b>

(a) During the year, the Group issued bonus shares amounting to ₹ 50,714 thousand ( previous year ₹ 24,549 thousand ) by capitalising reserves. This transaction does not involve any cash flow and hence it is not reflected in the Cash flow statement.

(b) Cash and Cash Equivalents Comprises of

	2025-26	2024-25
<b>Balances with Banks</b>		
In Current Account	1,55,850	82,602
In Deposit Account		
- Fixed Deposit	1,20,500	500
- In Deposit Account held as Security	40,000	84,981
- Other Bank Balances	2,80,000	-
Cash on Hand	251	8
<b>Cash and Cash Equivalents in Cash flow statement</b>	<b>5,96,601</b>	<b>1,68,091</b>

c. Figures in brackets indicate Cash outgo.

d. Previous year's figures have been regrouped, wherever necessary.



For and on behalf of the Board of Directors  
**Methodhub Software Limited**  
CIN-L74900KA2016PLC085743

*N. Ahobila*  
**Ahobila Nagasundaram**  
(Director)  
DIN: 02953101

*Muthukrishnan*  
**Muthukrishnan Shanmuga Thevar**  
(Company Secretary)

M.No: A61530

*Prasanna*  
**Prasanna Dhandapani**  
(Director)  
DIN: 02187044

*Ravi*  
**Ravi Sharma**  
(Chief Financial Officer)

Date: 26 May 2026  
Place: Chennai

**Note:**

The Restated Consolidated Financial Information for the half year ended 30 September 2025 has been prepared on the basis of management's assessment and legal opinion available as of that date, under which the financial information of four acquired entities was not consolidated as the acquisition process had not been completed and the definitive Share Purchase Agreements had not been executed.

Subsequent to 30 September 2025 and prior to 31 March 2026, the Share Purchase Agreements were executed, and the acquisition transactions were completed. Following a reassessment of the relevant facts and circumstances, the Group concluded that consolidation of such entities was required from their respective dates of acquisition/control. Accordingly, the audited consolidated financial statements for the year ended 31 March 2026 include the assets, liabilities, and results of operations of such entities from the respective dates on which control was determined to have been obtained.

Accordingly, the financial information for the six months ended 30 September 2025 and the audited consolidated financial statements for the year ended 31 March 2026 have been prepared on different consolidation bases.

Consequently, the Consolidated Financial Information for the half year ended 30 September 2025 is not directly comparable with consolidated financial statements for the year ended 31 March 2026.

**Notes to Financial Results**

1. The above Audited Consolidated Financial Results of the Company have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 26<sup>th</sup> May 2026.
2. The Consolidated Annual Results include Financial Results of the Holding Company and its subsidiaries listed below:

Sl. No.	Name of the Company	Country of Incorporation	Percentage of Shareholding as at 31 <sup>st</sup> March 2026
1	Brain Capitol Technologies	India	99%
2	Methodhub Consulting Inc.,	USA	100%
3	SEW-Tech Inc.,	USA	60%
4	Leo Technology Ventures Inc.,	USA	100%
5	Zortech Solutions Inc.	Canada	51%
6	Nemera Technologies Co., Ltd.,	Thailand	51%
7	S & R Professionals LLC.,	USA	80%
8	Zortech Solutions Inc.	USA	51%

3. The Financial Results have been prepared in accordance with the Accounting Standards ("AS") Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the

Companies (Accounting) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable and relevant amendment thereunder.

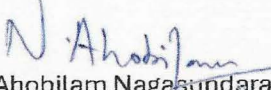
4. During the second half of the Financial Year 2025-26, the Group Structure underwent changes consequent to acquisition of 4 additional Subsidiaries and accordingly, the audited figures for the half year ended 30<sup>th</sup> September 2025 and half year ended 31<sup>st</sup> March 2026 may not aggregate to the audited consolidated figures for the full financial year ended 31<sup>st</sup> March, 2026.
5. Trade Receivables, Trade Payables, Loans and Advances are subjected to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation.
6. The Company is primarily engaged in the business of Information Technology Services and Telecom Infra Services which in the context of Accounting Standard 17 of segment reporting constitutes a multiple reportable segment.
7. The Company has made Initial Public Offering of 52,83,000 equity shares of face value of Rs.10 each at an issue price Rs.194/- per share comprising fresh issue of 45,10,200 shares and offer for sale of 7,72,800 shares by selling shareholder. Pursuant to the IPO, the equity shares of the Company were listed on SME platform of BSE Limited (BSE) on 10<sup>th</sup> December 2025. Accordingly, these Audited Financial Results for the half year ended 31<sup>st</sup> March 2026 and year ended 31<sup>st</sup> March 2026 are drawn in accordance with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
8. The Company incurred a sum of Rs.1430 lakhs as IPO related expenses, which was adjusted against the securities premium.
9. The Company has received a net amount of Rs.8749 lacs from the proceeds out of fresh issue of Equity Shares. Details of Utilisation of IPO Proceeds:

Sl. No.	Objects of the issue	Amount as proposed in the offer document	Utilized amount up to 31 <sup>st</sup> March 2026	Unutilized amount as at 31 <sup>st</sup> March 2026
1	Repayment and / or prepayment in full of certain outstanding loans (including foreclosure charges if any) availed by Company	1360	1360	Nil
2	Augmentation of long-term working capital requirements of our Company	2500	1122	1378
3	Investment in wholly owned subsidiary MethodHub Consulting Inc. (USA) for	400	400	Nil

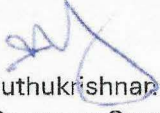
	augmentation of long-term working capital requirements			
4	Unidentified inorganic acquisitions and GCP	3059	1267	1792
5	Issue Expenses	1430	1394	36

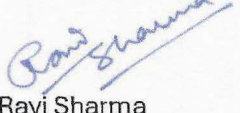
10. There were no Investors complaints pending received during the period under review.
11. There were no exceptional or extra-ordinary items for the reporting period.
12. Previous year's figures have been regrouped /reclassified to conform to current period's figures, wherever necessary.

For and on behalf of Board of Directors of Methodhub Software Limited

  
 Ahobilam Nagasundaram  
 (Director)  
 DIN: 02953101

  
 Prasanna Dhandapani  
 (Director)  
 DIN: 02187044

  
 Muthukrishnan Shanmuga Thevar  
 (Company Secretary)  
 M.No: A61530

  
 Ravi Sharma  
 (Chief Financial Officer)

Place: Chennai  
 Date: 26.05.2026

