



N R KRISHNAMOORTHY & CO

CHARTERED ACCOUNTANTS

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Nanganallur, Chennai - 600 061
India

Ref. :

Date :

Independent Auditor's Report on the Audited Standalone Financial Results of the Company "M/s. Methodhub Software Limited" for the half year ended 31st March, 2026 and year ended 31st March 2026 Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015, as amended.

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

Opinion

We have audited the Standalone Financial Results of "Methodhub Software Limited" (hereinafter referred to as the "Company"), for the half year ended 31st March, 2026 and year ended 31st March, 2026 (hereinafter referred to as the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ("the Regulations") as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results;

- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- give a true and fair view of the net profit and other financial information for the half year ended 31st March 2026 and year ended 31st March 2026.

Basis for Opinion

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 these standards are elaborated upon in the Auditor's Responsibilities for the Audit of the Financial Results segment of our report. Our independence from the Company is in compliance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit 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 regulations and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management for the Standalone Financial Results

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial Company in accordance with the accounting principles generally accepted in India, including the measurement Principles laid down in the Accounting Standard 25, specified under section 133 of the Act, along with the relevant rule issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 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 judgements 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 management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for Overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 and 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 financial results.

As part of the audit and 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 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. Under section 143(3) of the



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Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system 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 management and the Board of Directors.
- Conclude on the appropriateness of management's 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 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 or 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.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the entities within the group to express an opinion on the Financial Results. Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledge user of the Standalone Financial Results may be influenced.

We consider quantitative materiality and qualitative factors in:

- Planning the scope of our audit work and in evaluating the results of our work; and
- to evaluate the effect of any identified misstatements in the Standalone Financial Result

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.




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Other Matter

The Standalone Annual Financial Results dealt with by this report have been prepared for the purpose of filing with Stock Exchanges. These results are based on and should be read with the Audited Standalone Financial results of the Company for the year ended 31st March 2026 on which we issued an unmodified audit opinion.

The Statement includes the results for the half year ended 31st March 2026, being the balancing figure between the audited figures in respect of the full financial year 2025-26 and the published Audited figures of first half year ended 30th September, 2025 and our report on the Statement is not modified in respect of this matter.

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



N R Krishnamoorthy, FCA
Partner
Membership No. 020638
UDIN: 26020638SHZT1J4235

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 Standalone Balance Sheet as at 31st March 2026

(In ₹ '000)

PARTICULARS	As at 31st March 2026	As at 31st March 2025
I. EQUITY AND LIABILITIES		
1 Shareholders' Funds		
(a) Share Capital	1,88,534	69,619
(b) Reserves and Surplus	10,65,005	3,07,779
2 Non-current Liabilities		
(a) Long-term Borrowings	-	9,171
(b) Deferred Tax Liabilities (Net)	24,043	10,299
(c) Long-term Provisions	8,176	5,747
3 Current Liabilities		
(a) Short-term Borrowings	38,000	1,60,891
(b) 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	5,781	29,505
(c) Other current liabilities	1,96,589	8,782
(d) Short-term Provisions	7,380	11,887
TOTAL	15,47,255	6,13,680
II ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	13,743	6,683
(ii) Intangible Assets	331	345
(b) Non-Current Investments	3,82,454	25,107
(c) Other Non-Current Assets	29,570	20,416
2. Current assets		
(a) Inventories	15,390	9,033
(b) Trade Receivables	2,85,033	2,23,354
(c) Cash and Cash Equivalents	4,62,072	1,60,981
(d) Short-term Loans and Advances	28,831	4,375
(e) Other Current Assets	3,29,831	1,63,386
TOTAL	15,47,255	6,13,680

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

P. Prashanna
Prashanna Dhandapani
(Director)
DIN: 02187044

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

R. Ravi
Ravi Sharma
(Chief Financial Officer)

Date: 26th May 2026
Place: Chennai

Methodhub Software Limited
(Methodhub Software Private Limited up to 18-10-2024)
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No.29, M.G. Road, Bangalore - 560001

Statement of Audited Standalone 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
I. INCOME					
Revenue from Operations	3,41,205	2,84,481	2,56,686	6,25,686	5,85,539
Other Income	12,981	967	8,540	13,948	11,794
Total Income	3,54,186	2,85,448	2,65,226	6,39,634	5,97,333
II. Direct Cost					
Direct Cost	2,37,746	1,35,557	1,83,294	3,73,303	4,11,288
Changes in Inventory - Work in Progress	(15,390)	9,033	(9,033)	(6,357)	(9,033)
Employee Benefit Expenses	35,827	37,262	24,221	73,089	47,392
Finance Cost	15,483	22,724	12,968	38,207	28,958
Depreciation & Amortisation Charge	1,987	1,541	1,139	3,528	2,200
Other Expenses	26,482	19,823	17,799	46,305	30,651
Total Expenses	3,02,134	2,25,941	2,30,388	5,28,075	5,11,456
III. Profit Before Tax	52,052	59,507	34,838	1,11,559	85,877
Prior Period Items					
IV. Profit Before Tax after Exceptional Items	52,052	59,507	34,838	1,11,559	85,877
Current Tax	(8,034)	15,000	(1,385)	6,966	13,615
Deferred Tax	15,146	(1,402)	8,431	13,744	7,029
V. Total Tax Expenses	7,112	13,598	7,046	20,710	20,644
Net Profit for the Period	44,940	45,909	27,792	90,849	65,233
VI. Profit after tax	44,940	45,909	27,792	90,849	65,233
Weighted Number of Equity Shares outstanding as at the end of the Year:-					
(i) Basic	1,47,20,204	1,23,84,097	1,15,79,523	1,47,20,204	1,15,79,523
(ii) 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	3.05	3.71	2.40	6.17	5.63
EPS Diluted	2.89	3.71	2.26	5.84	5.30

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. Ahobila
Ahobila Nagasundaram
(Director)
DIN: 02953101

Prasanna
Prasanna Dhandapani
(Director)
DIN: 02187044

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

Ravi
Ravi Sharma
(Chief Financial Officer)

Date: 26th 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 Standalone Cash Flow Statements for the year ended 31st March 2026

(In ₹ '000)

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Cash flow from operating activities		
Profit before tax	1,11,559	85,877
Adjustments:		
Depreciation and Amortization	3,528	2,200
Interest on Deposits	(13,920)	(7,881)
Write Back of loan payable - Nalinam	-	(3,600)
Interest Expenses	38,207	27,980
	1,39,374	1,04,576
Adjustments:		
(Increase)/decrease in Inventories	(6,357)	(9,033)
(Increase)/decrease in Trade Receivables	(61,679)	(50,399)
(Increase)/decrease in Short-term Loans and Advances	(24,456)	23,278
(Increase)/decrease in Other Non-Current Assets	(9,154)	(6,734)
(Increase)/decrease in Other Current Assets	(1,69,093)	(90,143)
Increase/(decrease) in Trade Payables	(9,977)	9,751
Increase/(decrease) in Provisions	(1,859)	4,705
Increase/(decrease) in Non-Current Liabilities	2,429	1,358
Increase/(decrease) in Other Current Liabilities	1,87,807	2,401
Cash generated from operations	47,035	(10,240)
Provision for income Tax	(6,966)	(13,615)
Net cash provided/(used) by operating activities	40,069	(23,855)
Cash flow from investing activities		
Purchase of Property, Plant and Equipment and Intangible Asset	(10,572)	(5,760)
Interest on Deposits	13,920	7,881
Increase/(decrease) in Non-current investments	(3,57,347)	(8)
Net cash provided/(used) by investing activities	(3,53,999)	2,113
Cash flow from financing activities		
Proceeds from Issue of Equity Shares	49,067	9,670
Proceeds from Issue of Preference Shares	50	2,000
Increase/(decrease) in Short-term Borrowing	(1,22,894)	27,258
Increase/(decrease) in Long-term Borrowing	(9,171)	(1,12,751)
Securities Premium on Issue of Shares (Net of Issue Expenses)	7,36,175	1,87,315
Write Back of loan payable - Nalinam	-	3,600
Finance cost paid	(38,207)	(27,980)
Net cash provided/(used) by financing activities	6,15,020	89,112
Net increase/(decrease) in cash and cash equivalents	3,01,091	67,370
Cash and Cash equivalents at the beginning of the year	1,60,981	93,611
Cash and cash equivalents at the end of the year	4,62,072	1,60,981

Notes to Cash flow statement

a. The above Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3 (AS-3) on Cash Flow Statements.

b. Cash and Cash Equivalents Comprises of

	2025-26	2024-25
Balances with Banks		
In Current Account	22,072	76,000
In Deposit Account		
- Fixed Deposit	1,20,000	-
- In Deposit Account held as Security	40,000	84,981
- Other Bank Balances	2,80,000	-
Cash on Hand	-	-
Cash and Cash Equivalents in Cash Flow Statement	4,62,072	1,60,981

c. Figures in brackets indicate Cash outgo.

d. During the year, the Company 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.

e. Fixed deposits comprise of ₹ 4,40,000 thousand out of which ₹ 1,20,000 thousand are current and ₹ 3,20,000 thousand are non-current, out of non-current fixed deposits ₹ 40,000 thousand are against lien.

f. 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 Nagasunaram
(Director)
DIN: 02953101

Prasanna
Prasanna Dhandapani
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DIN: 02187044

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

Ravi
Ravi Sharma
(Chief Financial Officer)

Date: 26th May 2026
Place: Chennai

Notes to Financial Results

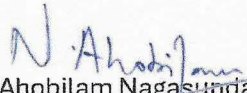
1. The above Audited Standalone Financial Results of the Company have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 26th May 2026.
2. The Financial Results have been prepared in accordance with the Accounting Standards ("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.
3. The figures for the half year ended 31st March 2026 are the balancing figures between audited standalone figures in respect of full financial year and the audited Published figures up to 30th September 2025 i.e., 1st half year of financial year 2025-26.
4. Trade Receivables, Trade Payables, Loans and Advances are subjected to confirmation, reconciliation, and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation.
5. The Company is primarily engaged in the business of Information Technology Services and Telecom Services which in the context of Accounting Standard 17 of 'segment reporting constitutes multiple reporting segment.
6. 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 on 10th December 2025. Accordingly, these Audited Financial Results for the year ended March 31, 2026, are drawn in accordance with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
7. The Company incurred a sum of Rs.1430 lakhs as IPO related expenses, which was adjusted against the securities premium.
8. 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 st March 2026	Unutilized amount as at 31 st 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 augmentation of long-term working capital requirements	400	400	Nil
4	Unidentified inorganic acquisitions and GCP	3059	1267	1792
5	Issue Expenses	1430	1394	36

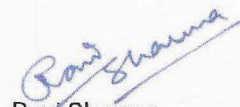
9. There were no Investors complaints pending received during the period under review.
10. There were no exceptional or extra-ordinary items for the reporting period.
11. Previous year's figures have been regrouped /reclassified to conform to current period's figures, wherever necessary.

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


 Ahobilam Nagasundaram
 (Director)
 DIN: 02953101


 Prasanna Dhandapani
 (Director)
 DIN: 02187044


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


 Ravi Sharma
 (Chief Financial Officer)

Place: Chennai
 Date: 26.05.2026

