City Online SERVICES LIMITED
Internet Services with world class technology

Wi-Fi City

Date: 13.08.2025

To,
BSE Limited
P. J. Towers, Dalal Street
Mumbai-400001

Dear Sir/Madam,

Sub: Outcome of Board Meeting under Regulation 30 read with 33 (3) (c) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015

Unit: City Online Services Limited (Scrip Code: 538674)

With reference to the subject cited, this is to inform the Exchange that at the Board meeting of City Online Services Limited held on Wednesday, the 13th day of August, 2025 at 04.P.M at registered office of the Company, the following were duly considered and approved by the Board.

1. Un-audited financial results of the Company for the Quarter ended 30th June, 2025.
2. Limited Review Report for the Quarter ended 30th June, 2025.

The meeting of the Board of Directors concluded at 05:30 P.M

This is for the information and records of the Exchange, please.

Thanking you.

Yours faithfully,
For City Online Services Limited

CITY ONLINE SERVICES LTD * HYDERABAD *

Krishna Mohan Ramineni
Whole-time Director & CFO
(DIN: 01678152)

City Online
SERVICES LIMITED
Internet Services with world class technology

Wi-Fi City

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

Rs.in lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended
		June 30 2025	March 31 2025	June 30 2024	March 31 2025
		Un-Audited	Audited	Un-Audited	Audited
1	**Income**				
	(a) Revenue from operations	199.20	155.13	218.52	750.81
	(b) Other income	0.70	21.89	0.73	28.69
	Total Income from operations	**199.91**	**177.02**	**219.25**	**779.50**
2	**Expenses:**				
	(a) Operating Expenses	131.29	75.66	158.53	461.34
	(b) Employee benefit expenses	41.91	46.15	39.62	165.72
	(c) Finance costs	2.31	2.16	2.51	10.74
	(d) Depreciation and amortization expenses	6.83	7.69	8.59	33.19
	(e) Other Expenses	21.79	30.74	18.10	84.31
	Total expenses	**204.12**	**162.40**	**227.34**	**755.30**
3	**Profit / (loss) before exceptional and extraordinary items and taxation (1-2)**	**(4.22)**	**14.62**	**-8.09**	**24.20**
4	Exceptional items	-	-	-	-
5	**Profit / (loss) before extraordinary items and taxation (3-4)**	**(4.22)**	**14.62**	**-8.09**	**24.20**
6	Extraordinary items	-	-	-	-
7	**Profit / (loss) before taxation (5-6)**	**(4.22)**	**14.62**	**-8.09**	**24.20**
8	**Income tax expenses**				
	(a) Current tax charge / (Credit)	-	3.78	-	3.78
	(b) Tax relating to earlier years charge / (Credit)	-	-	-	-
	(c) Reversal of MAT Credit	-	-	-	-
	(d) Deferred tax charge / (Credit)	(0.54)	20.04	-	16.91
	Total tax expenses	**(0.54)**	**23.82**	-	**20.69**
9	**Profit / (loss) for the period (7 - 8)**	**(3.68)**	**(9.20)**	**(8.09)**	**3.51**
10	**Other Comprehensive Income**				
	Item that will not be re-classified to profit or loss	-	23.46	-	23.46
	Total other comprehensive income, net of income tax	-	**23.46**	-	**23.46**
11	**Total Comprehensive income (9+10)**	**(3.68)**	**14.27**	**(8.09)**	**26.97**
12	**Paid up Share Capital (face value of Rs. 10/- per share)**	**516.47**	**516.47**	**516.47**	**516.47**
13	**Reserves Excluding Revaluation Reserves**	-	-	-	-
14	**Earnings per share of Rs. 10/- each : (Not Annualized)**				
	(a) Basic (Rs)	(0.07)	(0.18)	(0.16)	0.07
	(b) Diluted (Rs)	(0.07)	(0.18)	(0.16)	0.07

Notes to the financial results:

1	The above financial results for the quarter ended 30th June, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th August, 2025.
2	This report has been prepared in accordance with the Indian Accounting Standards (Ind-AS) notified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules 2015 as amended.
3	The company is primarily engaged in Internet solutions and services. There are no other reportable segments in terms of Indian Accounting Standard 108 on 'Operating Segments'.

For and on behalf of the Board of Directors of

CITY ONLINE SERVICES LIMITED

CITY ONLINE SERVICES LTD * HYDERABAD *

S. Raghava Rao
Chairman and Managing Director
DIN: 01441612

Place: Hyderabad
Date : 13/08/2025

Independent Auditor's Review Report on the Standalone Unaudited Financial Results of the Company for the Quarter ended 30th June 2025, pursuant to the Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report To
The Board of Directors,
City Online Services Limited
Hyderabad

1. We have reviewed the accompanying statement of unaudited standalone financial results of City Online Services Limited, (the "Company") for the quarter ended 30th June 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement and approved by the Company Board of Directors in their meeting held on 13th August 2025 in accordance with the Recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34). "Interim Financial Reporting "prescribed u/s 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We Conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

4. 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

REG.No. 001420S/S200034 HYDERABAD

an assurance that we would become aware of all significant matters that might be identified in an audit.

Qualified Conclusion

5. Based on the review conducted as above, except for the possible effects described in the basis for Qualification, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Qualification:

6. We observed that there is a difference in Revenue reported as per books of accounts and the revenue reported in GST returns filed for the quarter ended June 2025, to the tune of Rs.11.47 Lakhs. Thereby resulting in under reporting of Revenue to the GST Authorities.

7. The Statutory Liabilities amounting to Rs. 11.41 Lakhs were outstanding for the quarter ended June 2025. Out of this, amount of Rs. 2.58 Lakhs related to Employee Provident Fund and an amount of Rs. 8.83 Lakhs is related to TDS deducted but not remitted to the Income Tax Authorities.

8. We observed there is an Unbilled Revenue amounting to Rs. 22.51 Lakhs as on 30^{th} June 2025, for which services were rendered but invoices were not raised till date.

For Komandoor & Co LLP
Chartered Accountants

KOMANDOOR & CO, LLP
REG.No.
001420S/S200034
HYDERABAD
CHARTERED ACCOUNTANTS

CA P V Ram
Partner
FRN: 001420S/S200034
M No: 029565

UDIN: 25029565BPTYFI4275
Date: 13/08/2025

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along with Financial Results

I. ₹ in Lakhs

Statement on Impact of Audit Qualifications for the Quarter ended 30 June, 2025			
Sl. No.	**Particulars**	**Audited Figures (as reported before adjusting For qualifications)**	**Adjusted Figures (audited figures after adjusting for qualifications)**
1.	Turnover / Total income	199.91	199.91
2.	Total Expenditure	204.12	204.12
3.	Net Profit/(Loss)	-3.68	-3.68
4.	Earnings/(Loss) Per Share	-0.07	-0.07
5.	Total Assets	571.43	571.43
6.	Total Liabilities	571.43	571.43
7.	Net Worth	-11.19	-11.19
8.	Any other financial item(s) (as felt appropriate by the management)	NA	NA

II. Audit Qualifications

a. Details of Audit Qualifications:	1. There is a difference in Revenue reported as per books of accounts and the revenue reported in GST returns filed for the quarter ended June 2025, to the tune of Rs.11.47 Lakhs. Thereby resulting in under reporting of Revenue to the GST Authorities 2. The Statutory Liabilities amounting to Rs. 11.41 Lakhs were outstanding for the quarter ended June 2025. Out of this, amount of Rs. 2.58 Lakhs related to Employee Provident Fund and an amount of Rs. 8.83 Lakhs is related to TDS deducted but not remitted to the Income Tax Authorities. 3. There is an Unbilled Revenue amounting to Rs. 22.51 Lakhs as on 30th June 2025, for which services were rendered but invoices were not raised till date.
b. Type of Audit Qualification:	Qualified Opinion
c. Frequency of qualification:	New and Repetitive Qualifications
d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	We have noted the Qualifications and will take necessary steps to resolve the same.
e. For Audit Qualification(s) where the impact is not quantified by the auditor:	

(i) Management's estimation on the impact of audit qualification: (ii) If management is unable to estimate the impact, reasons for the same: (iii) Auditors' Comments on (i) or (ii) above:	(i) NA (ii) NA (iii) NA

III. Signatories:

CEO/Managing Director	
CFO	
Audit Committee Chairman	
Statutory Auditor .	CA P V Ram, Komandoor & Co LLP, Hyderabad
Place: Hyderabad	
Date: 13th August, 2025	