

3rd February 2025

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone
Financial results for the quarter and nine months ended 31st December 2024**

To

The Board of Directors

M/s. Saksoft Limited

Global Infocity Park, 2nd Floor, Block A

No 40 Dr MGR Salai, Kandanchavadi, Perungudi

Chennai-600096

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Saksoft Limited ('the Company') for the quarter and nine months ended 31st December 2024, ('the Statement'), in so far as it relates to the amounts and disclosures for the quarter and nine months ended 31st December 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our Limited review.
3. We conducted our review of the Statement, in so far as it relates to the amounts and disclosures for the quarter and nine months ended 31st December 2024, in accordance with the Standard of Review Engagements (SRE) 2410 on 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.

Head Office : Simpson's Building, 861, Anna Salai, Chennai - 600002

Branches : Mumbai | Bengaluru | Kochi | Kollam | Kozhikode



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.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, in so far as it relates to the amounts and disclosures for the quarter and nine months ended 31st December 2024, prepared in accordance with the applicable Indian Accounting Standards and other 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R.G.N. Price & Co.,
Chartered Accountants
F R No.002785S

A circular blue stamp of R.G.N. Price & Co. Chartered Accountants is visible to the right of the signature.

S. Aditya Kumar
Partner

M.No.232444

UDIN: 25232444BM0VTN9604

Date: 3rd February 2025
Place: Chennai


SAKSOFT LIMITED						
CIN: L72200TN1999PLC054429						
Regd & Corp. Office : Global Infocity Park, 2nd Floor, Block- A, No 40 Dr MGR Salai, Kandanchavadi, Perungudi, Chennai - 600 096, Ph: +91-44-24543500						
Email : investorqueries@saksoft.co.in ; website: www.saksoft.com						
Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2024.						
	(Rs. In Lakhs)					
Particulars	Quarter ended 31.12.2024	Quarter ended 30.09.2024	Quarter ended 31.12.2023	Nine Months ended 31.12.2024	Nine Months ended 31.12.2023	Year ended 31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
a. Net Sales/Income from Operations	6,764.43	6,261.06	5,475.57	18,512.21	17,140.62	22,506.09
b. Other Income	510.20	524.65	541.47	1,086.38	932.04	1,017.50
Total Income (a+b)	7,274.63	6,785.71	6,017.04	19,598.59	18,072.66	23,523.59
2. Expenses						
a. Employee benefits expense	4,456.55	3,962.91	3,843.26	12,085.78	11,639.18	15,323.63
b. Depreciation and amortisation expense	138.11	136.92	134.24	416.67	398.85	551.73
c. Support / Third party charges	1,056.10	893.82	676.68	2,638.20	1,901.44	2,620.83
d. Finance Costs	145.21	74.96	14.66	242.51	49.19	72.84
e. Other expenses	438.08	362.01	246.97	1,128.72	785.50	1,073.00
Total Expenses (a+b+c+d+e)	6,234.05	5,430.62	4,915.81	16,511.88	14,774.16	19,642.03
3. Profit before exceptional items and tax (1-2)	1,040.58	1,355.09	1,101.23	3,086.71	3,298.50	3,881.56
4. Exceptional Items	-	-	-	-	-	-
5. Profit from ordinary activities before tax (3-4)	1,040.58	1,355.09	1,101.23	3,086.71	3,298.50	3,881.56
6. Extraordinary Items	-	-	-	-	-	-
7. Net Profit before tax (5-6)	1,040.58	1,355.09	1,101.23	3,086.71	3,298.50	3,881.56
8. Tax Expense	171.59	244.69	224.46	564.46	684.86	822.61
9. Net Profit for the period (7-8)	868.99	1,110.40	876.77	2,522.25	2,613.64	3,058.95
10. Other Comprehensive Income						
a) (i) Items that will not be reclassified to Profit or Loss net of tax	(8.56)	(25.11)	(11.61)	(25.17)	(32.61)	33.50
b) (i) Items that will be reclassified to Profit or Loss net of tax	29.68	(77.98)	(24.05)	(42.56)	29.29	40.09
Total Other Comprehensive Income (a) + (b)	21.12	(103.09)	(35.66)	(67.73)	(3.32)	73.59
Total Comprehensive Income for the period (9+10)	890.11	1,007.31	841.11	2,454.52	2,610.32	3,132.54
11. Paid-up Equity Share Capital of Re.1.00/- each	1,325.51	1,325.51	1,060.41	1,325.51	1,060.41	1,060.41
12.(i) Earnings Per Share (in Rs) before extraordinary items						
a) Basic	0.65	0.84	0.66	1.90	1.97	2.32
b) Diluted	0.65	0.84	0.66	1.90	1.97	2.32
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)
(ii) Earnings Per Share (in Rs) after extraordinary items						
a) Basic	0.65	0.84	0.66	1.90	1.97	2.32
b) Diluted	0.65	0.84	0.66	1.90	1.97	2.32
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)



lu

1. The unaudited standalone financial statements for the quarter and nine months ended December 31, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 03, 2025 and have been subject to limited review by the Statutory Auditors of the Company. The above results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended
2. Segment information as per Ind AS 108 - Operating Segment is provided on the basis of Consolidated Financial Results and the same is not provided separately for the Standalone Financial Results.
3. The Company has opted to publish only consolidated financial results. The Standalone results of the Company will be available on the Company's website www.saksoft.com and on the websites of NSE (www.nseindia.com) and BSE (www.bseindia.com).
4. The Board of Directors of the Company at its meeting held on 10th May 2024, approved a composite scheme of amalgamation in the form of a merger, whereby its wholly owned subsidiaries viz Dream Orbit Softech Private Limited and Three-sixty Logica Testing Services Private Limited together with its wholly owned step-down subsidiary Terafast Networks Private Limited are sought to be merged with Saksoft Limited (the parent) subject to necessary approvals to be obtained in this regard. The appointed date as per the scheme is 1st April 2024. The approval for the merger is awaited and accordingly, there is no impact on the above financial results.
5. During the quarter ended December 2024, Saksoft Limited has signed a share purchase agreement to acquire 100% of Zetechno Products and Services Private Limited. The closing had taken place in the month of January 2025 and hence the current quarter results are not impacted.
6. Pursuant to the approval of the shareholder in the Annual General meeting held on August 7, 2024, the Company has issued 2,65,10,250 (Two Crores Sixty Five Lakhs Ten Thousand Two Hundred and Fifty Only) Equity shares of ₹1/- each as fully paid up bonus equity shares in the ratio of 1 (One) fully paid Bonus Shares for every 4 (Four) Equity Share (1:4) held by the Equity Shareholders of the Company as on September 19, 2024 i.e. Record Date. As a result of this, the paid-up equity share capital of the Company stands increased from ₹ 10.60 crores (10,60,41,000 equity shares of ₹ 1/- each) to ₹ 13.25 crores (13,25,51,250 equity shares of ₹ 1/- each). Accordingly, Earning Per Share(basic and diluted) has been restated for all comparative periods and presented as per Ind AS-33 'Earnings per Share'
7. Previous quarter and year figures have been regrouped in line with the current quarter & year classification.
8. Tax expense includes current and deferred taxes.

For and on behalf of the Board of Directors



Aditya Krishna

Chairman & Managing Director

Place: Chennai

Date: February 03, 2025

