

R.G.N. Price & Co.

CHARTERED ACCOUNTANTS

 **'Akshaya Shanti'**

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10th November 2025

Independent Auditor's Review Report on the Unaudited Quarterly Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the quarter and six months ended 30th September 2025.

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 unaudited consolidated financial results of Saksoft Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the quarter and six months ended 30th September 2025, ('the Consolidated Statement'), in so far as it relates to the amounts and disclosures for the quarter and six months ended 30th September 2025, being submitted by the Holding 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 Holding Company's Management and approved by the Board of Directors of the Holding Company, 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 the Statement based on our review.

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

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3. We conducted our review of the Statement, insofar as it relates to the amounts and disclosures for the quarter and six months ended 30th September 2025, in accordance with the Standard of 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. A review of matters and 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.

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.

4. The Consolidated Statement includes the results of the following entities:
- a. Saksoft Inc and its three subsidiaries
 - b. Saksoft Pte Limited and its two subsidiaries
 - c. Saksoft Solutions Limited (UK) and its subsidiary
 - d. Augmento Labs Private Limited
 - e. Ceptes Software Private Limited and its subsidiary
 - f. Zetechno Products and Services Private Limited
 - g. Saksoft Employee Welfare Trust
5. We did not review the financial information (Statement of unaudited consolidated financial results together with relevant disclosures) of seven subsidiaries and a Trust, included in the unaudited consolidated financial results for the quarter and six months ended 30th September 2025, whose interim financial information reflect Group's share of total revenues of Rs.6317.12 lakhs and Rs. 11968.90 lakhs, total net profit of Rs.1077.03 lakhs and Rs. 2033.15 lakhs and Group's share of total comprehensive income of Rs.615.51 Lakhs and Rs.1572.07 lakhs for quarter and six months ended respectively on that date. This interim financial information has been reviewed by other



auditors, whose review reports have been furnished to us by the management and our review conclusion in so far as it relates to the amounts and disclosures included in respect of the above subsidiaries, is based solely on the report of the other auditors and the procedures performed by us as stated in para 3 above.

6. Based on our review conducted as stated in paragraph 3 above, and based on the consideration of the review reports of other auditors referred to in paragraph 5 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 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, read with Circular No.CIR/ CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. Our conclusion on the Statement is not modified in respect of the above matters.

Date: 10th November 2025
Place: Chennai

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

S. Aditya Kumar

S. Aditya Kumar
Partner
M.No. 232444

UDIN: 25232444BM0VWA9708



SAKSOFT LIMITED
CIN: L72200TN1999PLC054429

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Statement of Unaudited Consolidated Financial Results for the Quarter and Half year Ended September 30, 2025.

(Rs. In Lakhs)

Particulars	Quarter ended 30.09.2025	Quarter ended 30.06.2025	Quarter ended 30.09.2024	Half Year ended 30.09.2025	Half Year ended 30.09.2024	Year ended 31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
a. Net Sales/Income from Operations	25,849.30	24,907.45	21,528.95	50,756.75	41,629.57	88,300.94
b. Other Income	626.29	330.30	389.04	956.59	666.44	1,683.16
Total Income (a+b)	26,475.59	25,237.75	21,917.99	51,713.34	42,296.01	89,984.10
2. Expenses						
a. Employee benefits expense	12,881.33	12,135.52	10,052.58	25,016.85	19,062.92	41,543.68
b. Depreciation and amortisation expense	328.65	332.20	315.69	660.85	615.52	1,263.42
c. Support / Third party charges	6,862.01	6,798.60	6,049.14	13,660.61	11,968.24	26,813.94
d. Finance Costs	231.59	277.63	221.85	509.22	344.24	849.54
e. Other expenses	1,044.09	1,390.35	1,750.60	2,434.44	3,418.74	5,317.56
Total Expenses (a+b+c+d+e)	21,347.67	20,934.30	18,389.86	42,281.97	35,409.66	75,788.14
3. Profit before exceptional items and tax (1-2)	5,127.92	4,303.45	3,528.13	9,431.37	6,886.35	14,195.96
4. Exceptional Items						
5. Profit from ordinary activities before tax (3-4)	5,127.92	4,303.45	3,528.13	9,431.37	6,886.35	14,195.96
6. Extraordinary Items						
7. Net Profit before tax (5-6)	5,127.92	4,303.45	3,528.13	9,431.37	6,886.35	14,195.96
8. Tax Expense	1,531.22	1,068.66	911.90	2,599.88	1,711.50	3,315.93
9. Net Profit for the period (7-8)	3,596.70	3,234.79	2,616.23	6,831.49	5,174.85	10,880.03
10. Other Comprehensive Income, net of taxes						
a) Items that will not be reclassified to Profit or Loss	(85.37)	(5.85)	(62.27)	(91.22)	(59.49)	(41.32)
b) Items that will be reclassified to Profit or Loss	436.03	1,433.67	1,139.93	1,869.70	1,230.78	1,102.94
Total Other Comprehensive Income (a) + (b)	350.66	1,427.82	1,077.66	1,778.48	1,171.29	1,061.62
Total Comprehensive Income for the period (9+10)	3,947.36	4,662.61	3,693.89	8,609.97	6,346.14	11,941.65
11. Profit for the period attributable to:						
Shareholders of Saksoft Limited	3,596.70	3,234.79	2,616.23	6,831.49	5,174.85	10,880.03
Non-controlling interest	-	-	-	-	-	-
	3,596.70	3,234.79	2,616.23	6,831.49	5,174.85	10,880.03
12. Total Comprehensive income for the period attributable to:						
Shareholders of Saksoft Limited	3,947.36	4,662.61	3,693.89	8,609.97	6,346.14	11,941.65
Non-controlling interest	-	-	-	-	-	-
	3,947.36	4,662.61	3,693.89	8,609.97	6,346.14	11,941.65
13. Paid-up Equity Share Capital of Re.1.00/- each	1,274.83	1,274.83	1,280.17	1,274.83	1,280.17	1271.21
14.(i) Earnings Per Share (in Rs) before extraordinary items						
a) Basic	2.80	2.54	2.06	5.34	4.08	8.21
b) Diluted	2.75	2.47	2.06	5.22	4.08	8.21
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)
(ii)Earnings Per Share (in Rs) after extraordinary items						
a) Basic	2.80	2.54	2.06	5.34	4.08	8.21
b) Diluted	2.75	2.47	2.06	5.22	4.08	8.21
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)



Notes :

(Rs. In Lakhs)

Key Standalone financial information						
Total income	14,223.38	12,746.55	10,886.13	26,969.93	20,976.10	44,550.40
Profit / (Loss) before taxes	3,788.48	2,456.07	2,147.70	6,244.55	4,143.59	8,162.40
Profit / (Loss) after taxes	2,851.52	1,883.07	1,594.39	4,734.59	3,101.14	6,148.04
Segment Information						
Particulars	Quarter ended 30.09.2025	Quarter ended 30.06.2025	Quarter ended 30.09.2024	Half Year ended 30.09.2025	Half Year ended 30.09.2024	Year ended 31.03.2025
SEGMENT REVENUE						
BFS	8,032.36	7,736.68	6,515.09	15,769.04	12,619.19	26,671.81
Logistics	3,468.16	3,407.70	2,635.25	6,875.86	5,187.84	10,924.62
Emerging vertical	12,019.20	11,803.62	9,918.63	23,822.82	19,123.52	41,131.52
Commerce	2,329.58	1,959.45	2,459.98	4,289.03	4,699.02	9,572.99
Revenue from Operations	25,849.30	24,907.45	21,528.95	50,756.75	41,629.57	88,300.94
SEGMENT RESULT						
BFS	1,636.14	1,401.07	1,228.53	3,037.21	2,367.98	5,025.33
Logistics	1,079.34	1,077.87	730.57	2,157.21	1,488.30	2,972.36
Emerging vertical	2,081.14	1,909.28	1,366.19	3,990.42	2,587.47	5,196.37
Commerce	265.25	194.76	351.34	460.01	735.92	1,431.70
Segment results	5,061.87	4,582.98	3,676.63	9,644.85	7,179.67	14,625.76
Add :-						
Other Income	626.29	330.30	389.04	956.59	666.44	1,683.16
Less :-						
Depreciation and amortisation expense	328.65	332.20	315.69	660.85	615.52	1,263.42
Finance Costs	231.59	277.63	221.85	509.22	344.24	849.54
PROFIT BEFORE TAX	5,127.92	4,303.45	3,528.13	9,431.37	6,886.35	14,195.96
1. Segments have been identified in accordance with the Indian Accounting Standard (Ind AS) 108 on Operating Segments, considering the risk or return profiles of the business. As required under Ind AS 108, the Chief Operating Decision Maker evaluates the performance and allocates resources to segments based on analysis of various performance indicators. Accordingly , information has been presented for the Group's operating segments . 2. Other income, depreciation and finance costs relate to the Group as a whole and are not identifiable with / allocable to individual segments. 3. Assets and liabilities used in the Group's business are not identified to any of the reportable segments as these are used interchangeably.						



(Rs. In Lakhs)		
Consolidated Statement of Assets and Liabilities	As at 30.09.2025	As at 31.03.2025
ASSETS	Unaudited	Audited
Non-Current Assets		
(a) Property, plant and equipment	1,330.97	1,372.51
(b) Right of Use Asset	1,482.17	1,764.32
(c) Goodwill on consolidation	50,444.70	48,877.35
(d) Other Intangible assets	4.48	25.68
(e) Financial Assets		
(i) Others	344.64	688.18
(f) Deferred Tax Assets (net)	1,532.11	1,408.13
Sub Total Non-Current Assets	55,139.07	54,136.17
Current Assets		
(a) Financial Assets		
(i) Trade and other receivables	19,687.65	19,399.92
(ii) Cash and cash equivalents	16,737.29	16,832.17
(iii) Bank balances other than (ii) above	1,399.94	2,898.73
(iv) Others	3,813.98	2,525.29
(b) Current Tax Assets (Net of provisions)	222.70	525.03
(c) Other Current Assets	2,761.86	2,966.46
Sub Total Current Assets	44,623.42	45,147.60
Total Assets	99,762.49	99,283.77
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1,278.22	1,271.22
(b) Other equity	68,994.69	60,638.34
Sub Total Equity	70,272.91	61,909.56
LIABILITIES		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,267.06	3,261.34
(ii) Lease liabilities	899.76	1,264.38
(iii) Other financial liabilities	-	3,948.96
(b) Provisions	2,461.09	2,101.30
Sub total Non Current Liabilities	5,627.91	10,575.98
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	987.62	2,166.62
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	234.25	399.56
Total outstanding dues of creditors other than micro enterprises and small enterprises	2,139.57	2,693.47
(iii) Lease liabilities	977.30	852.86
(iv) Other financial liabilities	6,794.07	8,714.22
(b) Other current liabilities	10,902.03	10,679.52
(c) Provisions	1,826.83	1,291.98
Sub Total current Liabilities	23,861.67	26,798.23
Total Equity and Liabilities	99,762.49	99,283.77



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Consolidated Statement of Cash flow		(Rs. In Lakhs)	
Particulars	Half Year ended 30.09.2025	Half Year ended 30.09.2024	
	Unaudited	Unaudited	
A. Cash Flow from Operating Activities:			
Profit before tax:	9,431.37	6,886.35	
Adjustments for:			
Depreciation & amortisation	660.85	615.52	
Expenses on employee stock based compensation	123.52	162.80	
Interest and other Income	(280.95)	(368.61)	
Dividend Income	-	(23.11)	
Interest and Finance charges	509.22	344.24	
Net actuarial gain / loss on defined benefit plan	(91.22)	(75.90)	
Reassessment of Contingent Consideration	151.28	-	
Profit on sale of Investments	(0.14)	(254.58)	
Profit on sale of PPE	(0.81)	-	
Operating Profit before Working Capital / Other Changes	10,503.12	7,286.71	
(Increase) / Decrease in Trade receivables	(287.59)	225.45	
(Increase) / Decrease in Other Assets	(1,131.30)	(1,538.59)	
Increase / (Decrease) in Trade Payables	(719.20)	(1,176.89)	
Increase / (Decrease) in Other liabilities	102.63	(914.23)	
Increase / (Decrease) in Provisions	894.64	329.90	
Cash Generated From Operations	9,362.30	4,212.35	
Income tax paid	(2,421.54)	(1,282.68)	
Net Cash Flow from Operating Activities	6,940.76	2,929.67	
B. Cash Flow from Investing Activities:			
Purchase of Property, Plant and Equipment	(136.62)	(330.23)	
Proceeds from sale of Property, Plant and Equipment	0.81	-	
Interest and other Income	270.44	368.61	
Sale / (Purchase) of Current Investments , (net)	-	170.98	
Maturity/(Investment) of Fixed Deposits	1,817.17	-	
Sale / (Purchase) of Non-Current Investments , (net)	-	(470.92)	
Payment towards acquisition of business and (Increase)/Decrease on account of goodwill on consolidation/ Exchange differences in translations	(5,903.70)	(7,004.80)	
Dividend income Received	-	23.11	
Net Cash Used in Investing Activities	(3,951.90)	(7,243.25)	
C. Cash Flow from Financing Activities:			
Proceeds from borrowings	(2,173.29)	2,922.35	
Payment of lease liability	(527.21)	(448.82)	
Interest and Finance charges	(49.91)	(247.56)	
Dividend paid	(511.29)	(404.71)	
ESOP Exercised	177.96	262.33	
Net Cash Used in Financing Activities	(3,083.74)	2,083.59	
Net Increase in Cash and Cash Equivalents [A+B+C]	(94.88)	(2,229.99)	
Cash and Cash Equivalents at the Beginning of the Period	16,832.17	14,184.03	
Cash and Cash Equivalents as at End of the Period	16,737.29	11,954.04	



1. The unaudited consolidated financial statements for the quarter and six months ended September 30, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th November, 2025 and have been subject to limited review by the Statutory Auditor of the Company. The above results have been prepared in accordance with the Indian Accounting Standard (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. 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).

3. The Company conducts its operations along with its subsidiaries. The Consolidated financial results are prepared in accordance with the principles and procedures for the preparation and presentation of consolidated financial results as set out in the Companies (Indian Accounting Standards) Rules, 2015, as amended. The financial results of the holding company and its subsidiaries (Saksoft Solutions Limited UK and its subsidiaries, Saksoft Inc., USA and its subsidiaries, Saksoft Pte Limited, Singapore and its subsidiaries, DreamOrbit Softech Inc, Augmento Labs Private Limited, Ceptes Software Private Limited and its subsidiaries and Zetechno Products and Services Private Limited have been combined on a line by line basis by adding together, income and expenses after eliminating intra-group balances, transactions and resulting unrealised gains / losses. The Consolidated financial results are prepared by applying uniform accounting policies. The share capital has been stated net of shares held in the Saksoft employee welfare trust.

4. Pursuant to the approval Board of Directors dated 10th May 2024, the Company received the Order from the Honourable NCLT, Chennai - Order number CP (CAA)64/2024 IN CA (CAA)/34/CHE/2024 dated 21st March 2025 in relation to the merger of Threesixty Logica Testing Services Private Limited, DreamOrbit Softech Private Limited and Terafast Networks Private Limited, with Saksoft Limited. The merger was carried out under the provisions of Section 230-232 of the Companies Act, 2013 and accounted as per Ind AS 103 - Business Combinations under pooling of interests method. The INC-28 in relation to the merger was filed with the Registrar of Companies, Chennai on 1st April 2025. There is no impact of the merger on the consolidated financial statements.

5. The Board of Directors at its meeting held on 8th August 2025, approved a composite scheme of amalgamation in the form of a merger, whereby its wholly owned subsidiary, Augmento Labs Private Limited, is 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 2026. There is no impact of the proposed merger in the above financial results.

6. The company at its Board Meeting held on 10th November 2025 has declared an interim dividend of Re.0.45/- per equity share (45 %) of face value Re.1.00 each fully paid up.

7. Comparative period figures have been restated in line with the current period classification.

8. Tax expense includes current tax and deferred tax.

For and on behalf of the Board of Directors



Aditya Krishna
Chairman & Managing Director

Place : Chennai

Date : November 10, 2025

