

R.G.N. Price & Co.

CHARTERED ACCOUNTANTS

 **'Akshaya Shanti'**

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2nd February 2026

Independent Auditor's Review Report on the Unaudited 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 nine months ended 31st December 2025

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 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 nine months ended 31st December 2025, ('the Consolidated Statement'), in so far as it relates to the amounts and disclosures for the quarter and nine months ended 31st December 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 nine months ended 31st December 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 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.

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 subsidiaries and Saksoft Employee Welfare Trust:
- a. Saksoft Inc and its three subsidiaries
 - b. Saksoft Pte Limited and its two subsidiaries
 - c. Saksoft Solutions Limited (UK) and its subsidiary
 - d. Dream Orbit Softech Inc
 - e. Augmento Labs Private Limited
 - f. Ceptes Software Private Limited and its subsidiary
 - g. Zetechno Products and Services Private Limited
 - h. Saksoft Employee Welfare Trust
5. We did not review the financial information (Statement of unaudited financial results together with relevant disclosures) of seven subsidiaries and a trust, included in the unaudited consolidated financial results for the quarter and nine months ended 31st December 2025, whose interim financial information reflect Group's share of total revenues of Rs.6736.65 lakhs and Rs. 18705.55 lakhs, total net profit of Rs. 1117.46 lakhs and Rs. 3150.61 lakhs and Group's share of total comprehensive income of Rs.1565.80 lakhs and Rs. 3137.87 lakhs for quarter and nine months ended respectively on that date.

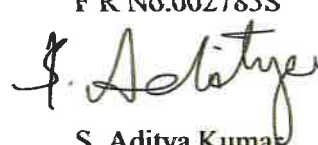


This interim financial information has been reviewed by other auditors, whose review reports have been furnished to us by the management and our review conclusion in so far as it relates to the amounts and disclosures included in respect of the above subsidiaries and step-down subsidiaries, is based 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: 2nd February 2026
Place: Mumbai

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


S. Aditya Kumar
Partner
M.No. 232444
UDIN: 26232444CMCUVF1256



SAKSOFT LIMITED
CIN: L72200TN1999PLC054429

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Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months Ended December 31, 2025.

(Rs. In Lakhs)

Particulars	Quarter ended 31.12.2025	Quarter ended 30.09.2025	Quarter ended 31.12.2024	Nine Months ended 31.12.2025	Nine Months ended 31.12.2024	Year ended 31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
a. Net Sales/Income from Operations	25,077.87	25,849.30	22,683.04	75,834.62	64,312.61	88,300.94
b. Other Income	284.01	626.29	363.98	1,240.60	1,030.42	1,683.16
Total Income (a+b)	25,361.88	26,475.59	23,047.02	77,075.22	65,343.03	89,984.10
2. Expenses						
a. Employee benefits expense	13,076.36	12,881.33	11,007.03	38,093.21	30,069.95	41,543.68
b. Depreciation and amortisation expense	338.19	328.65	306.03	999.04	921.55	1,263.42
c. Support / Third party charges	6,545.94	6,862.01	6,663.04	20,206.55	19,954.71	26,813.94
d. Finance Costs	195.27	231.59	258.18	704.49	602.42	849.54
e. Other expenses	917.72	1,044.09	1,206.74	3,352.16	3,302.05	5,317.56
Total Expenses (a+b+c+d+e)	21,073.48	21,347.67	19,441.02	63,355.45	54,850.68	75,788.14
3. Profit before exceptional items and tax (1-2)	4,288.40	5,127.92	3,606.00	13,719.77	10,492.35	14,195.96
4. Exceptional Items						
Impact of Labour Codes (Refer to note (3))	486.45	-	-	486.45	-	-
5. Profit from ordinary activities before tax (3-4)	3,801.95	5,127.92	3,606.00	13,233.32	10,492.35	14,195.96
6. Extraordinary Items						
7. Net Profit before tax (5-6)	3,801.95	5,127.92	3,606.00	13,233.32	10,492.35	14,195.96
8. Tax Expense	899.55	1,531.22	903.71	3,499.43	2,615.21	3,315.93
9. Net Profit for the period (7-8)	2,902.40	3,596.70	2,702.29	9,733.89	7,877.14	10,880.03
10. Other Comprehensive Income, net of taxes						
a) Items that will not be reclassified to Profit or Loss	75.37	(85.37)	(27.91)	(15.85)	(87.40)	(41.32)
b) Items that will be reclassified to Profit or Loss	578.64	436.03	(660.88)	2,448.34	569.90	1,102.94
Total Other Comprehensive Income (a) + (b)	654.01	350.66	(688.79)	2,432.49	482.50	1,061.62
Total Comprehensive Income for the period (9+10)	3,556.41	3,947.36	2,013.50	12,166.38	8,359.64	11,941.65
11. Profit for the period attributable to:						
Shareholders of Saksoft Limited	2,902.40	3,596.70	2,702.29	9,733.89	7,877.14	10,880.03
Non-controlling interest	-	-	-	-	-	-
	2,902.40	3,596.70	2,702.29	9,733.89	7,877.14	10,880.03
12. Total Comprehensive income for the period attributable to:						
Shareholders of Saksoft Limited	3,556.41	3,947.36	2,013.50	12,166.38	8,359.64	11,941.65
Non-controlling interest	-	-	-	-	-	-
	3,556.41	3,947.36	2,013.50	12,166.38	8,359.64	11,941.65
13. Paid-up Equity Share Capital of Re.1.00/- each	1,278.39	1,274.83	1,271.21	1,278.39	1,271.21	1271.21
14. (i) Earnings Per Share (in Rs) before extraordinary items						
a) Basic	2.27	2.80	2.12	7.61	6.20	8.21
b) Diluted	2.21	2.75	2.12	7.43	6.20	8.21
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)
(ii) Earnings Per Share (in Rs) after extraordinary items						
a) Basic	2.27	2.80	2.12	7.61	6.20	8.21
b) Diluted	2.21	2.75	2.12	7.43	6.20	8.21
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)



Notes :

(Rs. In Lakhs)

Key Standalone financial information						
Total income	12,213.07	14,223.38	11,640.08	39,183.00	32,616.18	44,550.40
Profit / (Loss) before taxes	1,486.85	3,788.48	2,136.28	7,731.40	6,279.87	8,162.40
Profit / (Loss) after taxes	1,135.81	2,851.52	1,682.32	5,870.40	4,783.46	6,148.04
Segment Information						
Particulars	Quarter ended 31.12.2025	Quarter ended 30.09.2025	Quarter ended 31.12.2024	Nine Months ended 31.12.2025	Nine Months ended 31.12.2024	Year ended 31.03.2025
SEGMENT REVENUE						
BFS	8,090.00	8,032.36	6,772.81	23,859.04	19,392.01	26,671.81
Logistics	3,539.53	3,468.16	2,667.17	10,415.39	7,855.02	10,924.62
Emerging vertical	11,220.10	12,019.20	10,878.25	35,042.92	30,001.76	41,131.52
Commerce	2,228.24	2,329.58	2,364.81	6,517.27	7,063.82	9,572.99
Revenue from Operations	25,077.87	25,849.30	22,683.04	75,834.62	64,312.61	88,300.94
SEGMENT RESULT						
BFS	1,671.77	1,636.14	1,365.42	4,708.98	3,733.40	5,025.33
Logistics	827.05	1,079.34	741.70	2,984.25	2,230.00	2,972.36
Emerging vertical	1,792.27	2,081.14	1,360.65	5,782.70	3,948.12	5,196.37
Commerce	246.76	265.25	338.46	706.77	1,074.38	1,431.70
Segment results	4,537.85	5,061.87	3,806.23	14,182.70	10,985.90	14,625.76
Add :-						
Other Income	284.01	626.29	363.98	1,240.60	1,030.42	1,683.16
Less :-						
Depreciation and amortisation expense	338.19	328.65	306.03	999.04	921.55	1,263.42
Finance Costs	195.27	231.59	258.18	704.49	602.42	849.54
Impact of labour codes (refer to note (3))	486.45	-	-	486.45	-	-
PROFIT BEFORE TAX	3,801.95	5,127.92	3,606.00	13,233.32	10,492.35	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.						



1. The Unaudited Consolidated Financial Statements for the quarter and nine months ended December 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 02nd February, 2026 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 Government of India has consolidated multiple existing labour legislations effective 21st November 2025 into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. The Group has assessed and disclosed the incremental impact of these changes, taking into consideration the best information available read with the FAQs released by Ministry of Labour & Employment and Institute of Chartered Accountants of India. The New Labour Codes has resulted in estimated one time increase in provision for employee benefits of the Group amounting to Rs.486.45 lakhs and the same has been recognized as an exceptional item in the current reporting period. The Group continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications/additional guidance from authorities and will continue to assess the accounting implications basis such developments/ guidance.

4. 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 subsidiary, 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 subsidiary 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.

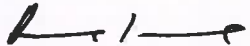
5. Pursuant to the approval Board of Directors dated 10th May 2024, the Company received the Order from the Honourable NCLT, Chennai - Order number CP (CAA)/64(CHE)/2024 IN CA (CAA)/34/(CHE)/2024 dated 21st March 2025 in relation to the Merger of Threesixty Logica Testing Services Private Limited, DreamOrbit 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.

6. 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.

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 : February 02, 2026

