

R.G.N. Price & Co.

CHARTERED ACCOUNTANTS

 **'Akshaya Shanti'**

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2nd February 2026

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone
Financial results 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 Standalone Unaudited Financial Results of Saksoft Limited ('the Company') for the quarter and nine months ended 31st December 2025, ('the 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 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.



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

Branches : Mumbai | Bengaluru | Kochi | Kollam | Kozhikode

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 2025, 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. 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.

3. 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 2025, 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.

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: 26232444WCYH1B5383

SAKSOFT LIMITED

CIN: L72200TN1999PLC054429

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Statement of Unaudited Standalone 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 31.12.2025	Nine Months 31.12.2024	Year ended 31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
a. Net Sales/Income from Operations	12,123.36	12,808.08	10,925.60	37,478.12	31,515.30	43,174.38
b. Other Income	89.71	1,415.30	714.48	1,704.88	1,100.88	1,376.02
Total Income (a+b)	12,213.07	14,223.38	11,640.08	39,183.00	32,616.18	44,550.40
2. Expenses						
a. Employee benefits expense	8,393.18	8,363.52	7,309.90	24,690.78	20,484.85	28,102.42
b. Depreciation and amortisation expense	245.93	247.72	265.58	744.17	807.43	1,070.07
c. Support / Third party charges	1,205.51	1,240.11	1,193.43	3,807.35	3,248.55	4,402.23
d. Finance Costs	112.97	151.43	184.55	423.99	375.94	541.53
e. Other expenses	393.96	432.12	550.34	1,410.64	1,419.54	2,271.75
Total Expenses (a+b+c+d+e)	10,351.55	10,434.90	9,503.80	31,076.93	26,336.31	36,388.00
3. Profit before exceptional items and tax (1-2)	1,861.52	3,788.48	2,136.28	8,106.07	6,279.87	8,162.40
4. Exceptional Items						
Impact of Labour Codes (Refer to note (3))	374.67	-	-	374.67	-	-
5. Profit from ordinary activities before tax (3-4)	1,486.85	3,788.48	2,136.28	7,731.40	6,279.87	8,162.40
6. Extraordinary Items						
7. Net Profit before tax (5-6)	1,486.85	3,788.48	2,136.28	7,731.40	6,279.87	8,162.40
8. Tax Expense	351.04	936.96	453.96	1,861.00	1,496.41	2,014.36
9. Net Profit for the period (7-8)	1,135.81	2,851.52	1,682.32	5,870.40	4,783.46	6,148.04
10. Other Comprehensive Income (net of tax)						
a) Items that will not be reclassified to Profit or Loss	59.11	(55.94)	(33.74)	(3.12)	(104.89)	(25.16)
b) Items that will be reclassified to Profit or Loss	49.77	(155.70)	(43.25)	(155.54)	(120.83)	(36.06)
Total Other Comprehensive Income (a) + (b)	108.88	(211.64)	(76.99)	(158.66)	(225.72)	(61.22)
Total Comprehensive Income for the period (9+10)	1,244.69	2,639.88	1,605.33	5,711.74	4,557.74	6,086.82
11. Paid-up Equity Share Capital of Re.1.00/- each	1,325.51	1,325.51	1,325.51	1,325.51	1,325.51	1,325.51
12.(i) Earnings Per Share (in Rs) before extraordinary items						
a) Basic	0.86	2.15	1.27	4.43	3.61	4.64
b) Diluted	0.86	2.15	1.27	4.43	3.61	4.64
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)
(ii) Earnings Per Share (In Rs) after extraordinary items						
a) Basic	0.86	2.15	1.27	4.43	3.61	4.64
b) Diluted	0.86	2.15	1.27	4.43	3.61	4.64
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)



1. The unaudited Standalone 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 February 02, 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 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 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 Company 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 Company amounting to Rs.374.67 lakhs and the same has been recognized as an exceptional item in the current reporting period. The Company 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 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).

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. Previous period results are restated on account of this Merger.

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 and deferred taxes.

For and on behalf of the Board of Directors


Aditya Krishna
Chairman & Managing Director

Place: Chennai
Date: February 02, 2026

