R.G.N. Price & Co.

CHARTERED ACCOUNTANTS

'Akshaya Shanti'
1st Floor, 25 & 27,
Anna Salai,
Chennai - 600 002
044 - 47873795 / 28413633
price@rgnprice.com

May 25, 2026

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF M/S SAKSOFT LIMITED

Report on the audit of Standalone financial results

We have audited the accompanying standalone quarterly financial results of Saksoft Limited ("the Company") for the quarter ended 31st March 2026 and the year-to-date results for the year from 1st April 2025 to 31st March 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

Opinion

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard, and
2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting policies generally accepted in India of the net profit and total comprehensive income and other financial information for the quarter ended 31st March 2026, as well as the year to date results for the year ended 31st March 2026.

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement where it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has an adequate internal financial controls system in place and operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in

i. planning the scope of our audit work and in evaluating the results of our work; and
ii. to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide, those charged with governance, with a statement that we have complied with relevant ethical requirements regarding independence, and communicate to them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended 31st March 2026, being the balancing figure between the audited figures for in respect of the full financial year ended 31st March 2026 and the published unaudited year-to-date financial results up to 31st December 2025, being the end date of the third quarter of the current financial year, which was subject to limited review by us, as required under the Listing Regulations. Our opinion on the standalone financial results is not modified in respect of the above matter.

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

S. Aditya Kumar

Aditya Kumar S
Partner
Membership No.232444
Place: Chennai
UDIN. 26232444ZBNQRW9183

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 Audited Standalone Financial Results for the Quarter and Year Ended March 31, 2026.

(Rs. In Lakhs)

Particulars	Quarter ended 31.03.2026	Quarter ended 31.12.2025	Quarter ended 31.03.2025	Year ended 31.03.2026	Year ended 31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Income from Operations					
a. Net Sales/Income from Operations	11,784.45	12,123.36	11,659.08	49,262.57	43,174.38
b. Other Income	408.66	89.71	275.14	2,113.54	1,376.02
Total Income (a+b)	**12,193.11**	**12,213.07**	**11,934.22**	**51,376.11**	**44,550.40**
2. Expenses					
a. Employee benefits expense	8,249.10	8,393.18	7,617.57	32,939.88	28,102.42
b. Depreciation and amortisation expense	243.06	245.93	262.64	987.23	1,070.07
c. Support / Third party charges	1,074.48	1,205.51	1,272.71	4,881.83	4,402.23
d. Finance Costs	114.08	112.97	165.60	538.07	541.53
e. Other expenses	410.11	393.96	733.19	1,820.75	2,271.75
Total Expenses (a+b+c+d+e)	**10,090.83**	**10,351.55**	**10,051.71**	**41,167.76**	**36,388.00**
3. Profit before exceptional items and tax (1-2)	**2,102.28**	**1,861.52**	**1,882.51**	**10,208.35**	**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)	**2,102.28**	**1,486.85**	**1,882.51**	**9,833.68**	**8,162.40**
6. Extraordinary Items	-	-	-	-	-
7. Net Profit before tax (5-6)	**2,102.28**	**1,486.85**	**1,882.51**	**9,833.68**	**8,162.40**
8. Tax Expense	510.09	351.04	517.95	2,371.09	2,014.36
9. Net Profit for the period (7-8)	**1,592.19**	**1,135.81**	**1,364.56**	**7,462.59**	**6,148.04**
10. Other Comprehensive Income					
a) (i) Items that will not be reclassified to Profit or Loss (net of tax)	122.40	59.11	79.73	119.28	(25.16)
b) (i) Items that will be reclassified to Profit or Loss (net of tax)	(200.85)	49.77	84.77	(356.39)	(36.06)
Total Other Comprehensive Income (a) + (b)	**(78.45)**	**108.88**	**164.50**	**(237.11)**	**(61.22)**
Total Comprehensive Income for the period (9+10)	**1,513.74**	**1,244.69**	**1,529.06**	**7,225.48**	**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**
12.(i) Earnings Per Share (in Rs) before extraordinary items					
a) Basic	1.20	0.86	1.03	5.63	4.64
b) Diluted	1.20	0.86	1.03	5.63	4.64
	(not annualised)	(not annualised)	(not annualised)	(Annualised)	(Annualised)
(ii) Earnings Per Share (in Rs) after extraordinary items					
a) Basic	1.20	0.86	1.03	5.63	4.64
b) Diluted	1.20	0.86	1.03	5.63	4.64
	(not annualised)	(not annualised)	(not annualised)	(Annualised)	(Annualised)

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Standalone Statement of Assets and Liabilities		(Rs. In Lakhs)
ASSETS	As at 31.03.2026 Audited	As at 31.03.2025 Audited
Non-Current Assets		
(a) Property, plant and equipment	570.16	660.49
(b) Right of use assets	643.83	1,267.10
(c) Other Intangible assets	12.86	25.16
(d) Goodwill on acquisition	5,049.49	5,049.49
(e) Financial Assets:		
(i)Investments	23,793.00	23,764.09
(ii)Others	122.02	285.40
(f) Deferred Tax Assets (Net)	1,164.38	853.17
Sub Total Non-Current Assets	**31,355.74**	**31,904.90**
Current Assets		
(a) Financial Assets:		
(i) Investments		-
(ii)Trade and other receivables	13,184.16	9,944.38
(iii)Cash & Cash Equivalents	4,709.60	5,829.67
(iv) Bank balances other than (iii) above	1.46	1,445.98
(v) Loans	-	350.00
(vi) Others	1,647.85	1,066.01
(b) Current Tax Assets (Net of provisions)	640.83	1,035.65
(c) Other Current Assets	440.91	399.79
Sub Total Current Assets	**20,624.81**	**20,071.48**
Total Assets	**51,980.55**	**51,976.38**
EQUITY AND LIABILITIES:		
EQUITY :		
Equity Share Capital	1,325.51	1,325.51
Other Equity	38,242.43	31,943.66
Sub Total Equity	**39,567.94**	**33,269.17**
LIABILITIES:		
Non-current Liabilities:		
(a)Financial Liabilities		
(i) Lease liability	264.14	892.46
(ii) Others financial liabilities	-	3,948.96
(b)Provisions	2,507.94	1,683.62
Sub total Non Current Liabilities	**2,772.08**	**6,525.04**
Current Liabilities		
(a)Financial Liabilities		
(i)Borrowings	-	2,000.00
(ii) Lease liability	648.81	716.93
(iii)Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	84.93	308.23
Total outstanding dues of creditors other than micro enterprises and small enterprises	266.06	381.58
(iv) Other financial liabilities	5,178.34	6,102.80
(b)Other Current Liabilities	2,100.46	1,650.15
(c)Provisions	1,361.93	1,022.48
Sub Total current Liabilities	**9,640.53**	**12,182.17**
Total Equity and Liabilities	**51,980.55**	**51,976.38**

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Statement of Cash Flow for the period April 2025 to March 2026		(Rs. In Lakhs)
Particulars	**Year Ended 31-Mar-2026**	**Year Ended 31-Mar-2025**
A. Cash Flow from Operating Activities:		
Profit before tax:	9,833.68	8,162.40
Adjustments for:		
Depreciation & amortisation	987.23	1,070.07
Expenses on employee stock based compensation	171.07	286.33
Changes in fair value of derivative instrument (net of taxes)	(356.39)	(36.06)
Profit on sale of property, plant and equipment	(10.45)	(1.41)
Interest and other Income	(145.28)	(421.26)
Reassessment of Contingent Consideration	118.49	-
Dividend Income	(1,053.21)	(587.10)
Liability No Longer Required	(10.77)	(175.00)
Interest on lease liability	166.57	184.83
Interest and Finance charges	371.50	356.70
Net actuarial gain / loss on defined benefit plan	119.28	(25.16)
Operating Profit before Working Capital / Other Changes	**10,191.72**	**8,814.34**
(Increase) / Decrease in Trade receivables	(3,239.78)	(1,541.49)
(Increase) / Decrease in Other Assets	(579.44)	(485.40)
Increase / (Decrease) in Trade Payables	(338.81)	304.14
Increase / (Decrease) in Other liabilities	923.12	(108.72)
Increase / (Decrease) in Provisions	1,163.88	451.00
Cash Generated From Operations	**8,120.69**	**7,433.87**
Income tax paid	(2,167.21)	(2,270.70)
Net Cash Flow from Operating Activities	**5,953.48**	**5,163.17**
B. Cash Flow from Investing Activities:		
Purchase of Property, Plant and Equipment	(211.61)	(241.69)
Proceeds from sale of Property, Plant and Equipment	10.45	1.41
Payment of Contingent consideration	(5,736.37)	(1,137.15)
Loan advanced to Related parties	-	(350.00)
Repayment of loan by related party	350.00	-
Purchase of investment	-	(7,226.63)
Sale of Investment	-	1,450.43
Increase/(decrease) in term deposits and other bank balances	1,444.30	2,875.48
Interest and other Income	145.28	421.26
Dividend income Received	1,053.21	587.10
Net Cash Used in Investing Activities	**(2,944.74)**	**(3,619.79)**
C. Cash Flow from Financing Activities:		
Proceeds/ (repayment) of borrowings	-	3,000.00
Repayment of borrowings	(2,000.00)	(1,000.00)
Payment of Lease liabilities	(901.96)	(830.40)
Interest and Finance charges	(100.16)	(114.42)
Dividend paid (including Dividend Distribution Tax)	(1,126.69)	(954.37)
Net Cash Used in Financing Activities	**(4,128.81)**	**100.81**
Net Increase/ (Decrease) in Cash and Cash Equivalents [A+B+C]	**(1,120.07)**	**1,644.19**
Cash and Cash Equivalents at the Beginning of the Year	**5,829.67**	**4,185.48**
Cash and Cash Equivalents as at End of the Year	**4,709.60**	**5,829.67**

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1. The audited standalone financial statements for the quarter and year ended March 31, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 25, 2026 and have been subject to audit 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 quarter ended December 2025. 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. The Company at its Board Meeting held on 25th May 2026 has proposed a final dividend of Re.0.55 /- per equity share (55%) of face value Re.1.00 each fully paid up subject to approval of the shareholders at the ensuing Annual General Meeting. This is in addition to the interim dividend of Re.0.45/- per share declared in November 2025.

6. 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, and is accounted for as a pooling of interests method in accordance with Ind AS 103. The INC-28 in relation to the merger was filed with the Registrar of Companies, Chennai on 1st April 2025.

7. 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.

8. The results for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures for the nine months ended December 31, 2025 which were subject to limited review by the statutory auditors

9. Previous quarter and year figures have been restated in line with the current quarter & year classification.

10. Tax expense includes current and deferred taxes.

For and on behalf of the Board of Directors

Aditya Krishna
Chairman & Managing Director

Place: Chennai
Date: May 25, 2026

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