

# R.G.N. Price & Co.

CHARTERED ACCOUNTANTS

 **'Akshaya Shanti'**

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**Date: May 26, 2025**

## INDEPENDENT AUDITOR'S REPORT

### TO THE BOARD OF DIRECTORS OF M/S SAKSOFT LIMITED

#### Report on the audit of Consolidated Financial Results

##### Opinion

We have audited the accompanying Statement of consolidated quarterly 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 ended 31<sup>st</sup> March 2025 and the year-to-date results for the year from 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025 attached herewith ('Statement' / 'Consolidated Financial Results'), being submitted by the holding company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate financial statements, the Statement:

1. Include the annual financial results of the following subsidiaries and a Trust:

- a. Saksoft Inc and its three subsidiaries
- b. Saksoft Pte Limited and its two subsidiaries
- c. Saksoft Solutions Limited and its subsidiary
- d. Dreamorbit, Inc.,
- e. Augumento Labs Private Limited
- f. Ceptes Software Private Limited and its two subsidiaries
- g. Zetechno Products and Servies Private Limited
- h. Saksoft Employee Welfare Trust

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

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2. are presented in accordance with the requirements of Regulation 33 Listing Regulations
3. give a true and fair view in conformity 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 ('the Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the quarter ended 31<sup>st</sup> March 2025, and for the year ended 31<sup>st</sup> March 2025.

#### **Basis of our 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 Consolidated Financial Results 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 Consolidated Financial Results 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.

#### **Management's Responsibility and Those charged with Governance for the Consolidated Financial Results**

This Statement, which is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Company's Board of Directors are responsible for the preparation and presentation of Consolidated Financial Results for the quarter ended 31<sup>st</sup> March 2025 and year ended 31<sup>st</sup> March 2025. The Company's Board of Directors are responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

The respective Board of Directors of the companies / Governance body of the subsidiaries included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements 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 Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, the respective Board of Directors or the Governance bod of the subsidiaries included in the Group are responsible for assessing the ability of the respective entities in the Group to continue as a going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

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

#### **Auditor's Responsibilities**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 SAs will always detect a material misstatement when 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 Consolidated Financial Results.

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

Identify and assess the risks of material misstatement of the Consolidated Financial Results., 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 mistake 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, but not for the purpose of expressing an opinion on effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results 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 auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the consolidated financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

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

We communicate with those charged with governance of the Holding Company 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

1. We did not audit the financial statements of twelve subsidiaries and a trust, whose financial statements reflect total assets of Rs. 4686.50 million as at 31<sup>st</sup> March 2025, total revenues of Rs.7085.99 million and net cash flows amounting to Rs.452.82 Million for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of sub-section (3) and (11) of Section 143 of the Act, insofar as it relates to the aforesaid subsidiaries, is based solely on the reports of the other auditors.
2. We did not audit the financial statements / financial information of twelve subsidiaries, whose financial statements reflect total assets of Rs.44.23 million as at 31st March 2025, total revenues of Rs.40.13 million and net cash flows amounting to Rs.23.59 Million for the year ended on that date, as considered in the consolidated financial statements. These financial statements are limited reviewed by other auditors or unaudited and have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of sub-section (3) and (11) of Section 143 of the Act, insofar as it relates to the aforesaid subsidiaries, is based solely on the unaudited financial statements. Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is based on the unaudited financial statements subject to limited review by other auditor. In our opinion and according to the information and explanations given to us by the Management, this financial statements / financial information is not material to the Group.



3. The Statement includes the results for the quarter ended 31<sup>st</sup> March 2025, being the balancing figure between the audited figures for in respect of the full financial year ended 31<sup>st</sup> March 2025 and the published unaudited year-to-date financial results up to 31<sup>st</sup> December 2024, 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 consolidated financial results is not modified in respect of the above matters.

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

  
Aditya Kumar S

Partner

Membership No. 232444

Place: Chennai

Date: 26 May 2025

UDIN: 25232444BMDVTZ6330



<p style="text-align: center;"><b>SAKSOFT LIMITED</b>  CIN: L72200TN1999PLC054429  Regd &amp; 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 Consolidated Financial Results for the Quarter and year Ended March 31, 2025.</p>					
( Rs. In Lakhs )					
Particulars	Quarter ended 31.03.2025	Quarter ended 31.12.2024	Quarter ended 31.03.2024	Year ended 31.03.2025	Year ended 31.03.2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1. Income from Operations</b>					
a. Net Sales/Income from Operations	23,988.33	22,683.04	19,490.03	88,300.94	76,162.55
b. Other Income	652.74	363.98	246.20	1,683.16	694.80
<b>Total Income (a+b)</b>	<b>24,641.07</b>	<b>23,047.02</b>	<b>19,736.23</b>	<b>89,984.10</b>	<b>76,857.35</b>
<b>2. Expenses</b>					
a. Employee benefits expense	11,473.73	11,007.03	8,661.16	41,543.68	34,718.59
b. Depreciation and amortisation expense	341.87	306.03	336.00	1,263.42	1,189.79
c. Support / Third party charges	6,859.24	6,663.04	6,434.11	26,813.94	23,992.05
d. Finance Costs	247.12	258.18	113.51	849.54	352.58
e. Other expenses	2,015.50	1,206.74	1,064.06	5,317.56	3,783.45
<b>Total Expenses (a+b+c+d+e)</b>	<b>20,937.46</b>	<b>19,441.02</b>	<b>16,608.84</b>	<b>75,788.14</b>	<b>64,036.46</b>
<b>3. Profit before exceptional items and tax ( 1-2)</b>	<b>3,703.61</b>	<b>3,606.00</b>	<b>3,127.39</b>	<b>14,195.96</b>	<b>12,820.89</b>
4. Exceptional Items	-	-	-	-	-
<b>5. Profit from ordinary activities before tax (3-4)</b>	<b>3,703.61</b>	<b>3,606.00</b>	<b>3,127.39</b>	<b>14,195.96</b>	<b>12,820.89</b>
6. Extraordinary Items	-	-	-	-	-
<b>7. Net Profit before tax (5-6)</b>	<b>3,703.61</b>	<b>3,606.00</b>	<b>3,127.39</b>	<b>14,195.96</b>	<b>12,820.89</b>
8. Tax Expense	700.72	903.71	807.00	3,315.93	3,203.59
<b>9. Net Profit for the period (7-8)</b>	<b>3,002.89</b>	<b>2,702.29</b>	<b>2,320.39</b>	<b>10,880.03</b>	<b>9,617.30</b>
<b>10. Other Comprehensive Income, net of taxes</b>					
a) (i) Items that will not be reclassified to Profit or Loss	46.08	(27.91)	178.72	(41.32)	113.56
b) (i) Items that will be reclassified to Profit or Loss	533.04	(660.88)	(42.77)	1,102.94	690.92
<b>Total Other Comprehensive Income (a) + (b)</b>	<b>579.12</b>	<b>(688.79)</b>	<b>135.95</b>	<b>1,061.62</b>	<b>804.48</b>
<b>Total Comprehensive Income for the period ( 9+10)</b>	<b>3,582.01</b>	<b>2,013.50</b>	<b>2,456.34</b>	<b>11,941.65</b>	<b>10,421.78</b>
<b>11. Profit for the period attributable to:</b>					
Shareholders of Saksoft Limited	3,002.89	2,702.29	2,320.39	10,880.03	9,617.30
Non-controlling interest	-	-	-	-	-
	<b>3,002.89</b>	<b>2,702.29</b>	<b>2,320.39</b>	<b>10,880.03</b>	<b>9,617.30</b>
<b>12. Total Comprehensive income for the period attributable to:</b>					
Shareholders of Saksoft Limited	3,582.01	2,013.50	2,456.34	11,941.65	10,421.78
Non-controlling interest	-	-	-	-	-
	<b>3,582.01</b>	<b>2,013.50</b>	<b>2,456.34</b>	<b>11,941.65</b>	<b>10,421.78</b>
<b>13. Paid-up Equity Share Capital of Re.1.00/- each</b>	<b>1,271.21</b>	<b>1,271.21</b>	<b>1,007.31</b>	<b>1,271.21</b>	<b>1007.31</b>
<b>14.(I) Earnings Per Share (in Rs) before extraordinary Items</b>					
a) Basic	2.27	2.04	1.86	8.21	7.66
b) Diluted	2.27	2.04	1.86	8.21	7.66
	(not annualised)	(not annualised)	(not annualised)	( Annualised)	(Annualised)
<b>(II)Earnings Per Share (In Rs) after extraordinary items</b>					
a) Basic	2.27	2.04	1.86	8.21	7.66
b) Diluted	2.27	2.04	1.86	8.21	7.66
	(not annualised)	(not annualised)	(not annualised)	(Annualised)	(Annualised)



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**Notes :****Key Standalone financial information**

Total income	11,934.22	11,640.09	9,576.51	44,550.40	39,533.31
Profit / (Loss) before taxes	1,882.51	2,136.33	1,676.21	8,162.40	7,093.00
Profit / (Loss) after taxes	1,364.56	1,682.37	1,270.84	6,148.04	5,249.25

Segment Information		(Rs. In Lakhs)			
Particulars	Quarter ended 31.03.2025	Quarter ended 31.12.2024	Quarter ended 31.03.2024	Year ended 31.03.2025	Year ended 31.03.2024
<b>SEGMENT REVENUE</b>					
BFS	7,279.80	6,772.81	6,075.83	26,671.81	26,658.41
Logistics	3,069.60	2,667.17	2,669.30	10,924.62	10,894.84
Emerging vertical	11,129.76	10,878.25	8,998.99	41,131.52	34,166.15
Commerce	2,509.17	2,364.81	1,745.91	9,572.99	4,443.15
<b>Revenue from Operations</b>	<b>23,988.33</b>	<b>22,683.04</b>	<b>19,490.03</b>	<b>88,300.94</b>	<b>76,162.55</b>
<b>SEGMENT RESULT</b>					
BFS	1,291.93	1,365.42	1,004.55	5,025.33	5,146.60
Logistics	742.36	741.70	508.19	2,972.36	3,141.88
Emerging vertical	1,248.25	1,360.65	1,487.92	5,196.37	4,291.07
Commerce	357.32	338.46	330.04	1,431.70	1,088.91
<b>Segment results</b>	<b>3,639.86</b>	<b>3,806.23</b>	<b>3,330.70</b>	<b>14,625.76</b>	<b>13,668.46</b>
<b>Add :-</b>					
Other Income	652.74	363.98	246.20	1,683.16	694.80
<b>Less :-</b>					
Depreciation and amortisation expense	341.87	306.03	336.00	1,263.42	1,189.79
Finance Costs	247.12	258.18	113.51	849.54	352.58
<b>PROFIT BEFORE TAX</b>	<b>3,703.61</b>	<b>3,606.00</b>	<b>3,127.39</b>	<b>14,195.96</b>	<b>12,820.89</b>

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 segment as these are used interchangeably .



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Consolidated Statement of Assets and Liabilities	(Rs. In Lakhs)	
	As at 31-03-2025	As at 31-03-2024
<b>ASSETS</b>	<b>Audited</b>	<b>Audited</b>
<b>Non-Current Assets</b>		
(a) Property, plant and equipment	1,372.51	1,460.18
(b) Right of Use Asset	1,764.32	1,492.71
(c) Goodwill on consolidation	48,877.35	32,698.97
(d) Other Intangible assets	25.68	42.43
(e) Financial Assets		
(f) Others	688.18	304.99
(g) Deferred Tax Assets (net)	1,408.13	855.77
<b>Sub Total Non-Current Assets</b>	<b>54,136.17</b>	<b>36,855.05</b>
<b>Current Assets</b>		
(a) Financial Assets		
(i) Investments		1,450.43
(ii) Trade and other receivables	19,399.92	16,195.97
(iii) Cash and cash equivalents	16,832.17	14,184.03
(iv) Bank balances other than (iii) above	2,898.73	5,068.10
(v) Loans		166.14
(vi) Others	2,525.29	1,785.81
(b) Current Tax Assets (Net of provisions)	525.03	398.24
(c) Other Current Assets	2,966.46	2,535.24
<b>Sub Total Current Assets</b>	<b>45,147.60</b>	<b>41,783.96</b>
<b>Total Assets</b>	<b>99,283.77</b>	<b>78,639.01</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	1,271.22	1007.31
(b) Other equity	60,638.34	49,535.63
<b>Sub Total Equity</b>	<b>61,909.56</b>	<b>50,542.94</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	3,261.34	727.07
(ii) Lease liabilities	1,264.38	1,237.73
(iii) Other financial liabilities	3,948.96	3,023.72
(b) Provisions	2,101.30	1,514.27
<b>Sub total Non Current Liabilities</b>	<b>10,575.98</b>	<b>6,502.79</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	2,166.62	108.34
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	399.56	126.70
Total outstanding dues of creditors other than micro enterprises and small enterprises	2,693.47	3,458.81
(iii) Lease liabilities	852.86	561.54
(iv) Other financial liabilities	8,714.22	4,834.94
(b) Other current liabilities	10,679.52	11,565.93
(c) Provisions	1,291.98	937.02
<b>Sub Total current Liabilities</b>	<b>26,798.23</b>	<b>21,593.28</b>
<b>Total Equity and Liabilities</b>	<b>99,283.77</b>	<b>78,639.01</b>



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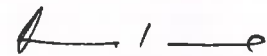
Consolidated Statement of Cash flow		
Particulars	(Rs. In Lakhs)	
	Year ended 31-Mar-2025	Year ended 31-Mar-2024
	Audited	Audited
<b>A. Cash Flow from Operating Activities:</b>		
Profit before tax:	14,195.96	12,820.89
<b>Adjustments for:</b>		
Depreciation & amortisation	1,263.42	1,189.79
Expenses on employee stock based compensation	327.47	281.19
Interest and other Income	(703.79)	(643.58)
Dividend Income	(46.50)	(45.11)
Interest and Finance charges	849.54	352.58
Net actuarial gain / loss on defined benefit plan	(77.38)	150.49
Liability/provision no longer required written back	(479.34)	
Profit on sale of Investments	(302.42)	(11.32)
Profit on sale of PPE	(1.09)	(0.42)
<b>Operating Profit before Working Capital / Other Changes</b>	<b>15,025.87</b>	<b>14,094.51</b>
(Increase) / Decrease in Trade receivables	(3,203.96)	(4,554.08)
(Increase) / Decrease in Other Assets	(1,398.28)	843.03
Increase / (Decrease) in Trade Payables	(492.48)	1,017.61
Increase / (Decrease) in Other liabilities	3,918.22	2,986.00
Increase / (Decrease) in Provisions	1,246.33	538.99
<b>Cash Generated From Operations</b>	<b>15,095.70</b>	<b>14,926.06</b>
Income tax paid	(3,995.41)	(3,257.06)
<b>Net Cash Flow from Operating Activities</b>	<b>11,100.29</b>	<b>11,669.00</b>
<b>B. Cash Flow from Investing Activities:</b>		
Purchase of Property, Plant and Equipment	(395.22)	(172.90)
Proceeds from sale of Property, Plant and Equipment	1.09	1.20
Purchase of Intangible assets	-	-
Interest and other Income	703.79	643.58
Sale / (Purchase) of Current Investments , (net)	1,752.85	(547.02)
Investment of Fixed Deposits	2,169.38	1,883.65
Sale / (Purchase) of Non-Current Investments , (net)	-	15.00
Payment towards acquisition of business and		
(Increase)/Decrease on account of goodwill on consolidation/		
Exchange differences in translations	(14,854.20)	(7,564.72)
Dividend income Received	46.50	45.11
<b>Net Cash Used in Investing Activities</b>	<b>(10,575.81)</b>	<b>(5,696.10)</b>
<b>C. Cash Flow from Financing Activities:</b>		
Proceeds from borrowings	5,592.56	835.41
Payment of Lease Liability	(915.56)	(680.70)
Repayment of borrowings	(1,000.00)	
Interest and Finance charges	(640.94)	(115.55)
Dividend paid (including Dividend Distribution Tax)	(912.40)	(754.31)
ESOP Exercised	-	140.00
<b>Net Cash Used in Financing Activities</b>	<b>2,123.66</b>	<b>(575.15)</b>
<b>Net Increase in Cash and Cash Equivalents [A+B+C]</b>	<b>2,648.14</b>	<b>5,397.75</b>
<b>Cash and Cash Equivalents at the Beginning of the Period</b>	<b>14,184.03</b>	<b>8,786.28</b>
<b>Cash and Cash Equivalents as at End of the Period</b>	<b>16,832.17</b>	<b>14,184.03</b>



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1. The audited consolidated financial statements for the quarter and year ended March 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 26, 2025 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 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 at its Board Meeting held on 26th May 2025 has proposed a final dividend of Rs. /- per equity share ( %) of face value Rs.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 Rs.0.40/- per share declared in November 2024.
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](http://www.saksoft.com) and on the websites of NSE ([www.nseindia.com](http://www.nseindia.com)) and BSE ([www.bseindia.com](http://www.bseindia.com)).
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 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 off 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)64/2024 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. There is no impact of the merger on the consolidated financial statements.
6. During January 2025, Saksoft Limited acquired 100% shareholding of Zetechno Products and Services Private Limited making it a wholly-owned subsidiary.
7. The results for the quarter ended March 31, 2025 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, 2024 which were subject to limited review by the statutory auditors of the company.
8. 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'
9. Previous quarter & Year figures have been restated in line with the current quarter & Year classification.
10. 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: May 26, 2025

