

# R.G.N. Price & Co.

CHARTERED ACCOUNTANTS

 **'Akshaya Shanti'**

1<sup>st</sup> Floor, 25 & 27,

Anna Salai,

Chennai - 600 002



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10<sup>th</sup> November 2025

## **Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial results for the quarter and six months ended 30th September 2025**

**The Board of Directors**

**M/s. Saksoft Limited**

**Global Infocity Park, 2<sup>nd</sup> 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 six months ended 30<sup>th</sup> September 2025, ('the Statement'), in so far as it relates to the amounts and disclosures for the quarter and six months ended 30<sup>th</sup> September 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**



3. We conducted our review of the Statement, in so far as it relates to the amounts and disclosures for the quarter and six months ended 30<sup>th</sup> September 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.
4. 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 six months ended 30<sup>th</sup> September 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: 10<sup>th</sup> November 2025  
Place: Chennai

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

  
S. Aditya Kumar

Partner

M.No. 232444

UDIN: 25232444BM0VVZ4350



<b>SAKSOFT LIMITED</b> <b>CIN: L72200TN1999PLC054429</b> <b>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</b> <b>Email : Investorqueries@saksoft.co.in ; website: www.saksoft.com</b> <b>Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2025.</b>						
( 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)
<b>1. Income from Operations</b>						
a. Net Sales/Income from Operations	12,808.08	12,546.68	10,652.89	25,354.76	20,589.70	43,174.38
b. Other Income	1,415.30	199.87	233.24	1,615.17	386.40	1,376.02
<b>Total Income (a+b)</b>	<b>14,223.38</b>	<b>12,746.55</b>	<b>10,886.13</b>	<b>26,969.93</b>	<b>20,976.10</b>	<b>44,550.40</b>
<b>2. Expenses</b>						
a. Employee benefits expense	8,363.52	7,934.08	6,768.44	16,297.60	13,174.95	28,102.42
b. Depreciation and amortisation expense	247.72	250.52	268.32	498.24	541.85	1,070.07
c. Support / Third party charges	1,240.11	1,361.73	1,121.16	2,601.84	2,055.12	4,402.23
d. Finance Costs	151.43	159.59	123.40	311.02	191.39	541.53
e. Other expenses	432.12	584.56	457.11	1,016.68	869.20	2,271.75
<b>Total Expenses (a+b+c+d+e)</b>	<b>10,434.90</b>	<b>10,290.48</b>	<b>8,738.43</b>	<b>20,725.38</b>	<b>16,832.51</b>	<b>36,388.00</b>
<b>3. Profit before exceptional items and tax ( 1-2)</b>	<b>3,788.48</b>	<b>2,456.07</b>	<b>2,147.70</b>	<b>6,244.55</b>	<b>4,143.59</b>	<b>8,162.40</b>
<b>4. Exceptional Items</b>	-	-	-	-	-	-
<b>5. Profit from ordinary activities before tax (3-4)</b>	<b>3,788.48</b>	<b>2,456.07</b>	<b>2,147.70</b>	<b>6,244.55</b>	<b>4,143.59</b>	<b>8,162.40</b>
<b>6. Extraordinary Items</b>	-	-	-	-	-	-
<b>7. Net Profit before tax (5-6)</b>	<b>3,788.48</b>	<b>2,456.07</b>	<b>2,147.70</b>	<b>6,244.55</b>	<b>4,143.59</b>	<b>8,162.40</b>
<b>8. Tax Expense</b>	936.96	573.00	553.31	1,509.96	1,042.45	2,014.36
<b>9. Net Profit for the period (7-8)</b>	<b>2,851.52</b>	<b>1,883.07</b>	<b>1,594.39</b>	<b>4,734.59</b>	<b>3,101.14</b>	<b>6,148.04</b>
<b>10. Other Comprehensive Income ( net of tax )</b>						
a) Items that will not be reclassified to Profit or Loss	(55.94)	(6.29)	(73.93)	(62.23)	(71.15)	(25.16)
b) Items that will be reclassified to Profit or Loss	(155.70)	(49.61)	(101.26)	(205.31)	(77.58)	(36.06)
<b>Total Other Comprehensive Income (a) + (b)</b>	<b>(211.64)</b>	<b>(55.90)</b>	<b>(175.19)</b>	<b>(267.54)</b>	<b>(148.73)</b>	<b>(61.22)</b>
<b>Total Comprehensive Income for the period ( 9+10)</b>	<b>2,639.88</b>	<b>1,827.17</b>	<b>1,419.20</b>	<b>4,467.05</b>	<b>2,952.41</b>	<b>6,086.82</b>
<b>11. Paid-up Equity Share Capital of Re.1.00/- each</b>	<b>1,325.51</b>	<b>1,325.51</b>	<b>1,325.51</b>	<b>1,325.51</b>	<b>1,325.51</b>	<b>1,325.51</b>
<b>12.(i) Earnings Per Share (in Rs) before extraordinary items</b>						
a) Basic	2.15	1.42	1.20	3.57	2.34	4.64
b) Diluted	2.15	1.42	1.20	3.57	2.34	4.64
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)
<b>(ii) Earnings Per Share (in Rs) after extraordinary items</b>						
a) Basic	2.15	1.42	1.20	3.57	2.34	4.64
b) Diluted	2.15	1.42	1.20	3.57	2.34	4.64
	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)



Standalone Statement of Assets and Liabilities		(Rs. In Lakhs)	
	As at 30.09.2025	As at 31.03.2025	
ASSETS	Unaudited	Audited	
<b>Non-Current Assets</b>			
(a) Property, plant and equipment	601.92	660.49	
(b) Right of use assets	955.47	1,267.10	
(c) Other Intangible assets	18.84	25.16	
(d) Goodwill on Merger	5,049.49	5,049.49	
(e) Financial Assets:			
(i) Investments	23,767.51	23,764.09	
(ii) Others	270.66	285.40	
(f) Deferred Tax Assets (Net)	945.32	853.17	
<b>Sub Total Non-Current Assets</b>	<b>31,609.21</b>	<b>31,904.90</b>	
<b>Current Assets</b>			
(a) Financial Assets:			
(i) Trade and other receivables	13,397.07	9,944.38	
(ii) Cash & Cash Equivalents	2,612.93	5,829.67	
(iii) Bank balances other than (ii) above	202.12	1,445.98	
(iv) Loans	-	350.00	
(v) Others	1,762.95	1,066.01	
(b) Current Tax Assets (Net of provisions)	691.06	1,035.65	
(c) Other Current Assets	688.27	399.79	
<b>Sub Total Current Assets</b>	<b>19,354.40</b>	<b>20,071.48</b>	
<b>Total Assets</b>	<b>50,963.61</b>	<b>51,976.38</b>	
<b>EQUITY AND LIABILITIES:</b>			
<b>EQUITY :</b>			
Equity Share Capital	1,325.51	1,325.51	
Other Equity	36,003.52	31,943.66	
<b>Sub Total Equity</b>	<b>37,329.03</b>	<b>33,269.17</b>	
<b>LIABILITIES:</b>			
<b>Non-current Liabilities:</b>			
(a) Financial Liabilities			
(i) Lease liability	535.81	892.46	
(ii) Others financial liabilities	-	3,948.96	
(b) Provisions	1,938.30	1,683.62	
<b>Sub total Non Current Liabilities</b>	<b>2,474.11</b>	<b>6,525.04</b>	
<b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	-	2,000.00	
(ii) Lease liability	773.29	716.93	
(iii) Trade Payables			
Total outstanding dues of micro enterprises and small enterprises	155.63	308.23	
Total outstanding dues of creditors other than micro enterprises and small enterprises	489.03	558.53	
(iv) Other financial liabilities	6,373.33	5,925.85	
(b) Other Current Liabilities	2,092.07	1,650.15	
(c) Provisions	1,277.12	1,022.48	
<b>Sub Total current Liabilities</b>	<b>11,160.47</b>	<b>12,182.17</b>	
<b>Total Equity and Liabilities</b>	<b>50,963.61</b>	<b>51,976.38</b>	



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Standalone Statement of Cash Flow		(Rs. In Lakhs)	
Particulars	Half Year ended 30.09.2025	Half Year ended 30.09.2024	
	Unaudited	Unaudited	
<b>A. Cash Flow from Operating Activities:</b>			
Profit before tax:	6,244.55	4,143.59	
<b>Adjustments for:</b>			
Depreciation & amortisation	498.24	541.85	
Expenses on employee stock based compensation	119.61	139.70	
Changes in fair value of derivative instrument (net of taxes)	(205.31)	(77.58)	
Interest and other Income	(115.57)	(227.36)	
Dividend Income	(1,053.21)	(44.83)	
Interest on lease liability	85.26	90.26	
Reassessment of Contingent Consideration	151.28	-	
Interest and Finance charges	225.76	89.73	
Net actuarial gain / loss on defined benefit plan	(62.23)	(71.15)	
Profit on sale of PPE	(0.68)	(0.91)	
<b>Operating Profit before Working Capital / Other Changes</b>	<b>5,887.70</b>	<b>4,583.30</b>	
(Increase) / Decrease in Trade receivables	(3,452.68)	335.04	
(Increase) / Decrease in Other Assets	(970.69)	(1,352.38)	
Increase / (Decrease) in Trade Payables	(222.10)	(33.26)	
Increase / (Decrease) in Other liabilities	646.82	(60.07)	
Increase / (Decrease) in Provisions	509.32	326.59	
<b>Cash Generated From Operations</b>	<b>2,398.37</b>	<b>3,799.22</b>	
Income tax paid	(1,257.53)	(1,135.44)	
<b>Net Cash Flow from Operating Activities</b>	<b>1,140.84</b>	<b>2,663.78</b>	
<b>B. Cash Flow from Investing Activities:</b>			
Purchase of Property, Plant and Equipment	(66.91)	(48.25)	
Proceeds from sale of Property, Plant and Equipment	0.68	0.91	
Payment of Contingent consideration	(3,990.45)	(4,637.15)	
Proceeds from Mutual fund (net of purchase)	-	170.98	
Increase/(decrease) in term deposits and other bank balances	1,243.86	1,497.96	
Proceeds from repayment of Loan advanced to related party	350.00	-	
Interest and other Income	115.57	202.42	
Dividend income Received	1,053.21	44.83	
<b>Net Cash Used in Investing Activities</b>	<b>(1,294.04)</b>	<b>(2,768.30)</b>	
<b>C. Cash Flow from Financing Activities:</b>			
Proceeds/ (repayment) of borrowings	(2,000.00)	-	
Payment of Lease liabilities	(440.36)	(410.86)	
Interest and Finance charges	(92.98)	-	
Dividend paid	(530.21)	(424.16)	
<b>Net Cash Used in Financing Activities</b>	<b>(3,063.55)</b>	<b>(835.02)</b>	
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents [A+B+C]</b>	<b>(3,216.75)</b>	<b>(939.54)</b>	
<b>Cash and Cash Equivalents at the Beginning of the Year</b>	<b>5,829.67</b>	<b>4,185.48</b>	
<b>Cash and Cash Equivalents as at End of the Year</b>	<b>2,612.93</b>	<b>3,245.94</b>	



1. The unaudited standalone 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 November 10, 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 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 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 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.
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 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.

Place: Chennai  
Date: November 10, 2025

For and on behalf of the Board of Directors



Aditya Krishna  
Chairman & Managing Director

