



SIL: SEC: BSE: 2025-26

30th October, 2025

**The Secretary
BSE Limited
P J Towers
Dalal Street
Mumbai – 400 001**

Scrip Code: 540143

Dear Sir

Sub: Regulation 33 of SEBI (LODR) Regulations 2015 - Furnishing of Un-audited Standalone and Consolidated Financial Results for the second quarter and half-year ended 30th September, 2025

Further to our letter dated 22nd October, 2025, we are pleased to forward herewith our unaudited standalone and consolidated financial results for the second quarter and half-year ended 30th September, 2025, along with the Limited Review Report furnished by our Statutory Auditors on the above financial results, which were taken on record and approved by our Board at their meeting held on today, after review by the Audit Committee.

The above said meeting of the Board of Directors commenced at 5.00 p.m. and concluded at 6.00 p.m.

We would request you to kindly take the above information/ documents on record.

Thanking you

Yours faithfully

for Sagarsoft (India) Limited

T. Sri Sai Manasa

T Sri Sai Manasa
Company Secretary
M.No:A61433



Encl:a/a



SAGARSOFT (INDIA) LIMITED
CIN: L72200TG1996PLC023823

Plot No: III, Road No 10, Jubilee Hills, Hyderabad - 500 033.

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2025

(Amount in lakhs of ₹ unless otherwise stated)

Sl. No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2025 (unaudited)	30.06.2025 (unaudited)	30.09.2024 (unaudited)	30.09.2025 (unaudited)	30.09.2024 (unaudited)	31.03.2025 (Audited)
1	Income						
	a. Revenue from operations	4,317.06	4,057.25	3,499.68	8,374.31	7,370.44	14,235.85
	b. Other income	111.50	49.25	49.58	160.75	96.90	205.72
	Total income	4,428.56	4,106.50	3,549.26	8,535.06	7,467.34	14,441.57
2	Expenses						
	a. Employee benefits expenses	3,151.74	3,242.10	2,403.86	6,393.84	5,032.24	9,822.75
	b. Outsourcing costs	861.32	816.75	561.63	1,678.07	1,135.75	2,206.52
	c. Finance costs	14.96	15.84	17.18	30.80	34.62	68.61
	d. Depreciation and amortization expense	79.43	78.45	59.22	157.88	117.71	243.12
	e. Other expenses	326.25	373.79	249.15	700.04	618.53	1,282.62
	Total expenses	4,433.70	4,526.93	3,291.04	8,960.63	6,938.85	13,623.62
3	Profit/(Loss) before tax	(5.14)	(420.43)	258.22	(425.57)	528.49	817.95
4	Tax expense						
	a. Current tax expense	71.41	31.42	90.78	102.83	167.56	267.21
	b. Deferred tax expense/(benefit)	17.00	(21.02)	(8.04)	(4.02)	(8.85)	8.92
	Total tax expense	88.41	10.40	82.74	98.81	158.71	276.13
5	Profit/(Loss)	(93.55)	(430.83)	175.48	(524.38)	369.78	541.82
6	Other comprehensive income (OCI)						
	(a)(i) Items that will not be reclassified to profit or loss	25.15	25.15	(24.20)	50.30	(48.41)	100.60
	(ii) Income tax relating to above	(6.33)	(6.33)	6.09	(12.66)	12.18	(25.32)
	(b)(i) Items that will be reclassified to profit or loss	81.20	(8.33)	6.55	72.87	5.87	52.29
	(ii) Income tax relating to above	-	-	-	-	-	-
	Total other comprehensive income/(loss)	100.02	10.49	(11.56)	110.51	(30.36)	127.57
7	Total comprehensive income/(loss)	6.47	(420.34)	163.92	(413.87)	339.42	669.39
8	Net profit/(loss) attributable to:						
	- Shareholders of the Holding Company	52.28	(240.40)	196.67	(188.12)	402.16	613.17
	- Non-controlling interest	(145.83)	(190.43)	(21.19)	(336.26)	(32.38)	(71.35)
9	Other comprehensive income/(loss) attributable to:						
	- Shareholders of the Holding Company	96.96	9.89	(11.56)	106.85	(30.34)	127.29
	- Non-controlling interest	3.06	0.60	-	3.66	(0.02)	0.28
10	Total comprehensive income/(loss) attributable to:						
	- Shareholders of the Holding Company	149.24	(230.51)	185.11	(81.27)	371.82	740.46
	- Non-controlling interest	(142.77)	(189.83)	(21.19)	(332.60)	(32.40)	(71.07)
11	Paid up Equity share capital (face value of ₹10 each)	639.22	639.22	639.22	639.22	639.22	639.22
12	Other equity						6,819.41
13	Earnings per equity share ("EPES")						
	Basic and Diluted EPES (in absolute ₹ terms)*	0.82	(3.76)	3.08	(2.94)	6.29	9.59

*EPES for the quarters and six months periods is not annualised



Sagarsoft (India) Limited
Statement of Consolidated Assets and Liabilities as at 30 September 2025
(Amount in lakhs of ₹ unless otherwise stated)

Particulars	As at	
	30 September 2025 (Unaudited)	31 March 2025 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	189.94	210.54
(b) Right of use assets	489.81	573.97
(c) Intangible assets	361.39	402.31
(d) Goodwill	868.64	868.64
(e) Financial assets		
(i) Other financial assets	47.92	45.95
(f) Other non-current assets	9.72	11.66
(g) Deferred tax assets (net)	95.70	104.34
Total non-current assets	2,063.12	2,217.41
Current assets		
(a) Financial Assets		
(i) Trade receivables	3,905.19	4,266.90
(ii) Cash and cash equivalents	2,907.81	3,018.54
(iii) Bank balances other than (ii) above	57.56	58.99
(iv) Loans	1,311.80	1,306.76
(v) Other financial assets	60.88	21.88
(b) Current tax assets (Net)	-	7.57
(c) Other current assets	405.22	359.83
Total current assets	8,648.46	9,040.47
Total assets	10,711.58	11,257.88
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	639.22	639.22
(b) Other equity	6,613.66	6,819.41
Equity attributable to equity holders of holding company	7,252.88	7,458.63
Non-Controlling Interest	(12.56)	(73.86)
Total equity	7,240.32	7,384.77
LIABILITIES		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	27.18	38.00
(ii) Lease liabilities	477.53	555.69
(b) Provisions	23.64	82.04
Total non-current liabilities	528.35	675.73
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	21.16	20.24
(ii) Lease liabilities	170.19	157.67
(iii) Trade payables		
- total outstanding dues of micro and small enterprises;	15.30	10.91
- total outstanding dues of creditors other than micro and small enterprises	1,599.74	1,896.09
(iv) Other financial liabilities	834.78	854.26
(b) Other current liabilities	125.93	109.34
(c) Provisions	66.78	63.37
(d) Current tax liabilities (net)	109.03	85.50
Total current liabilities	2,942.91	3,197.38
Total equity and liabilities	10,711.58	11,257.88

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Sagarsoft (India) Limited
Consolidated Cash Flow Statement for the Six Months Period Ended 30 September 2025
(Amount in lakhs of ₹ unless otherwise stated)

Particulars	For the Six Months Ended	
	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)
Cash flows from operating activities		
Profit before tax	(425.57)	528.49
Adjustments:		
Depreciation and amortization expense	157.88	117.71
Finance cost	30.80	34.62
Non-cash compensation expenses*	395.29	-
Gain on sale of Property, plant and equipment ("PPE")	-	(0.10)
Provision for doubtful debts and bad debts written off	34.20	7.60
Unrealised Foreign exchange (gain)/loss	(41.40)	-
Interest income	(84.52)	(87.05)
Operating profits before working capital changes	66.68	601.27
Movements in working capital:		
Changes in trade receivables	487.32	252.85
Changes in other assets	(53.24)	(185.93)
Changes in trade payables	(376.07)	(271.90)
Changes in other liabilities	117.19	134.54
Changes in provisions	(4.69)	7.69
Cash generated from operating activities	237.19	538.53
Income tax paid, net	(89.07)	(294.14)
Net cash generated from operating activities (A)	148.12	244.39
Cash flows from investing activities		
Purchase of PPE	(8.91)	(84.28)
Proceeds from sale of PPE	-	1.09
Interest Income received	45.69	57.01
Investment in subsidiary	(155.24)	-
Net cash used in investing activities (B)	(118.46)	(26.18)
Cash flows from financing activities		
Proceeds from issue of common stock to minority share holders in a subsidiary*	4.35	-
Proceeds from / (Repayment of) long-term borrowings	(9.90)	67.70
Repayment of Lease liabilities	(65.91)	(55.25)
Interest paid	(30.80)	(34.62)
Dividend paid	(126.41)	(131.22)
Net cash used in financing activities (C)	(228.67)	(153.39)
Net change in cash and cash equivalents (A + B + C)	(199.01)	64.82
Effect of exchange rate changes on cash	88.28	(4.83)
Cash and cash equivalents at the beginning of the period	3,018.54	2,080.79
Cash and cash equivalents at the end of the period (Note 1)	2,907.81	2,140.78
Note 1:		
Cash and cash equivalents includes		
Cash on hand	0.92	0.98
Balances with banks in current accounts	1,861.29	992.97
Deposits with original maturity up to 3 months	1,045.60	1,146.84
	2,907.81	2,140.78

* Capital contribution in the form of services rendered by the non controlling shareholders, is considered as non cash item for the purpose of this consolidated cash flow statements.

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Notes:

1. The consolidated unaudited financial results for the quarter and six months period ended 30 September 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 30 October 2025. The Statutory auditors have performed limited review of the above unaudited consolidated financial results, and have issued unmodified review report thereon.
2. The consolidated unaudited financial results have been prepared in accordance with 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
3. The Group is primarily engaged in Staffing and Information Technology related services to its customers in India and Overseas, which is being considered as a single reportable business segment, by the management.



For and on behalf of the Board of Directors

A handwritten signature in black ink, appearing to be "M. Jagadeesh".

M. Jagadeesh
Managing Director
DIN: 01590689

Date: 30 October 2025
Place: Hyderabad

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP

Unit No – 1, 10th Floor,
My Home Twitza, APILC,
Hyderabad Knowledge City,
Raidurg (Panmaktha) Village,
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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Sagarsoft (India) Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Sagarsoft (India) Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 September 2025 and the consolidated year to date results for the period 1 April 2025 to 30 September 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 Listing Regulations, to the extent applicable.

Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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Walker Chandiok & Co LLP

4. Based on our review conducted and procedures performed as stated in paragraph 3 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statement includes the interim financial information of two subsidiaries, which have not been reviewed, whose interim financial information as provided in the table below considered in the statement:

(Amounts in ₹ Lakhs)

Particulars (As at and for the quarter and six months period ended 30 September 2025)	Names of the Subsidiaries	
	Sapplica, Inc. USA	Sarral Global, Inc. USA
Total assets	31.71	244.77
Total revenues		
For the quarter	5.54	-
For the six months period	5.54	-
Net loss after tax		
For the quarter	(96.98)	(216.77)
For the six months period	(359.60)	(392.61)
Total comprehensive loss		
For the quarter	(95.89)	(211.64)
For the six months period	(357.81)	(387.17)
Net cash inflows / (outflows)	(5.28)	236.06

This financial information has been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, are based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, these interim financial information are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

SANJAY
KUMAR JAIN

Digitally signed by
SANJAY KUMAR JAIN
Date: 2025.10.30
17:48:41 +05'30'

Sanjay Kumar Jain
Partner
Membership No. 207660
UDIN: 25207660BMMISV7381

Place: Hyderabad
Date: 30 October 2025

Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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Annexure 1

List of subsidiaries included in the Statement

1. ITCATS LLC, USA
2. Elite Computer Consultants, L.P., USA
3. Sapplica Inc., USA
4. Elite Infoway LLC, USA
5. Sarral Global, Inc., USA

Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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SAGARSOFT (INDIA) LIMITED

CIN: L72200TG1996PLC023823

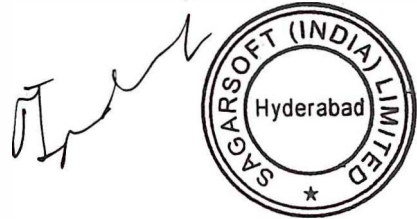
Plot No: 111, Road No 10, Jubilee Hills, Hyderabad - 500 033.

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2025

(Amount in lakhs of ₹ unless otherwise stated)

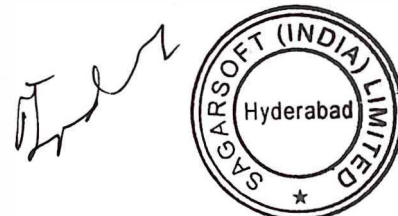
Sl. No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2025 (unaudited)	30.06.2025 (unaudited)	30.09.2024 (unaudited)	30.09.2025 (unaudited)	30.09.2024 (unaudited)	31.03.2025 (Audited)
1	Income						
	a. Revenue from operations	1,370.29	1,198.75	1,505.24	2,569.04	3,080.07	5,672.52
	b. Other income	101.81	36.45	125.32	138.26	165.18	272.79
	Total income	1,472.10	1,235.20	1,630.56	2,707.30	3,245.25	5,945.31
2	Expenses						
	a. Employee benefits expenses	852.08	934.10	1,041.84	1,786.18	2,147.49	4,005.29
	b. Outsourcing costs	223.27	211.84	240.46	435.11	481.43	879.59
	c. Finance costs	14.89	15.71	16.86	30.60	33.92	67.45
	d. Depreciation and amortization expense	46.24	46.73	48.68	92.97	96.74	192.31
	e. Other expenses	75.41	110.98	67.84	186.39	163.32	320.93
	Total expenses	1,211.89	1,319.36	1,415.68	2,531.25	2,922.90	5,465.57
3	Profit/(Loss) before tax	260.21	(84.16)	214.88	176.05	322.35	479.74
4	Tax expense						
	a. Current tax expense	49.05	-	49.85	49.05	78.87	105.96
	b. Deferred tax expense/(benefit)	17.00	(21.02)	(8.04)	(4.02)	(8.85)	8.92
	Total tax expense	66.05	(21.02)	41.81	45.03	70.02	114.88
5	Profit/(Loss)	194.16	(63.14)	173.07	131.02	252.33	364.86
6	Other comprehensive income (OCI)						
	(a) (i) Items that will not be reclassified to profit or loss	25.15	25.15	(24.20)	50.30	(48.41)	100.60
	(ii) Income tax relating to above	(6.33)	(6.33)	6.09	(12.66)	12.18	(25.32)
	Total other comprehensive income/(loss)	18.82	18.82	(18.11)	37.64	(36.23)	75.28
7	Total comprehensive income/(loss)	212.98	(44.32)	154.96	168.66	216.10	440.14
8	Paid-up Equity Share Capital (face value of ₹10 each)	639.22	639.22	639.22	639.22	639.22	639.22
9	Other equity						5,021.49
10	Earnings per equity share ("EPES")						
	Basic and Diluted EPES (in absolute ₹ terms)*	3.04	(0.99)	2.71	2.05	3.95	5.71

*EPES for the quarters and six months periods is not annualised



Sagarsoft (India) Limited
Statement of Standalone Assets and Liabilities as at 30 September 2025
(Amount in lakhs of ₹ unless otherwise stated)

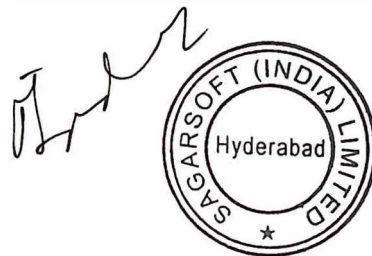
Particulars	As at	
	30 September 2025 (Unaudited)	31 March 2025 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	168.27	189.06
(b) Right of use assets	487.02	556.76
(c) Financial assets		
(i) Investments	1,618.38	1,618.38
(ii) Other financial assets	47.92	45.95
(d) Other non-current assets	9.72	11.66
(e) Deferred tax assets (net)	95.70	104.34
Total non-current assets	2,427.01	2,526.15
Current assets		
(a) Financial Assets		
(i) Trade receivables	1,910.12	1,462.15
(ii) Cash and cash equivalents	793.61	1,180.99
(iii) Bank balances other than (ii) above	57.56	58.99
(iv) Loans	1,306.95	1,305.20
(v) Other financial assets	55.46	19.06
(b) Current tax assets (net)	-	7.57
(c) Other current assets	390.99	316.05
Total current assets	4,514.69	4,350.01
Total assets	6,941.70	6,876.16
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	639.22	639.22
(b) Other equity	5,062.29	5,021.49
Total equity	5,701.51	5,660.71
LIABILITIES		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	27.18	38.00
(ii) Lease liabilities	477.53	555.69
(b) Provisions	23.64	82.04
Total non-current liabilities	528.35	675.73
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	21.16	20.24
(ii) Lease liabilities	167.40	139.00
(iii) Trade payables		
- total outstanding dues of micro and small enterprises;	15.30	10.91
- total outstanding dues of creditors other than micro and small enterprises	281.01	156.13
(iv) Other financial liabilities	76.63	71.26
(b) Other current liabilities	80.05	78.81
(c) Provisions	66.78	63.37
(d) Current tax liabilities (net)	3.51	-
Total current liabilities	711.84	539.72
Total equity and liabilities	6,941.70	6,876.16



Sagarsoft (India) Limited
Standalone Cash Flow Statement for the Six Months Period Ended 30 September 2025

(Amount in lakhs of ₹ unless otherwise stated)

Particulars	For the Six Months Ended	
	30 September 2025	30 September 2024
	(Unaudited)	(Unaudited)
Cash flow from operating activities		
Profit before tax	176.05	322.35
Adjustments:		
Depreciation and amortization expense	92.97	96.74
Interest income	(78.26)	(72.04)
Finance cost	30.60	33.92
Gain on sale of Property, plant and equipment ("PPE")	-	(0.10)
Dividend Income	-	(83.28)
Unrealised Foreign exchange (gain)/loss	(41.40)	-
Provision for doubtful debts and bad debts written off	-	0.91
Operating profits before working capital changes	179.96	298.50
Movements in working capital:		
Changes in trade receivables	(406.56)	(2.96)
Changes in other assets	(76.72)	(179.12)
Changes in trade payables	129.27	11.33
Changes in other liabilities	6.61	27.54
Changes in provisions	(4.69)	7.69
Cash generated from operating activities	(172.13)	162.98
Income tax paid, net	(38.00)	(65.68)
Net cash generated from/(used in) operating activities (A)	(210.13)	97.30
Cash flow from investing activities		
Purchase of PPE	(2.44)	(79.60)
Proceeds from sale of PPE	-	1.09
Interest income received	41.86	42.00
Dividend income received	-	83.28
Net cash generated from investing activities (B)	39.42	46.77
Cash flow from financing activities		
Proceeds from /(Repayment of) long-term borrowings	(9.90)	67.70
Repayment of Lease liabilities	(49.76)	(40.83)
Interest paid	(30.60)	(33.92)
Dividend paid	(126.41)	(131.22)
Net cash used in financing activities (C)	(216.67)	(138.27)
Net change in cash and cash equivalents (A + B + C)	(387.38)	5.80
Cash and cash equivalents at the beginning of the period	1,180.99	611.33
Cash and cash equivalents at the end of the period (Note 1)	793.61	617.13
Note 1:		
Cash and cash equivalents include:		
Cash on hand	0.03	0.14
Balances with banks in current accounts	195.46	97.98
Deposits with original maturity up to 3 months	598.12	519.01
	793.61	617.13



Notes:

1. The standalone unaudited financial results for the quarter and six months period ended 30 September 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 30 October 2025. The Statutory auditors have performed limited review of the above unaudited standalone financial results, and have issued unmodified review report thereon.
2. The standalone unaudited financial results have been prepared in accordance with 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
3. The Company is primarily engaged in Staffing and Information Technology related services to its customers in India and Overseas, which is being considered as a single reportable business segment, by the management.



Date: 30 October 2025
Place: Hyderabad

For and on behalf of the Board of Directors

A handwritten signature in black ink, appearing to be "M. Jagadeesh".

M. Jagadeesh
Managing Director
DIN: 01590689

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Sagarsoft (India) Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Sagarsoft (India) Limited ('the Company') for the quarter ended 30 September 2025 and the year to date results for the period 1 April 2025 to 30 September 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.

Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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Walker Chandiok & Co LLP

4. Based on our review conducted as 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013

SANJAY

KUMAR JAIN

Digitally signed by
SANJAY KUMAR JAIN

Date: 2025.10.30
17:47:59 +05'30'

Sanjay Kumar Jain

Partner

Membership No. 207660

UDIN: 25207660BMMISU2606

Place: Hyderabad

Date: 30 October 2025

Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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