



SIL: SEC: BSE: 2026-27

28th October 2026

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

Scrip Code: 540143
ISIN: INE184B01012

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 2026.**

Further to our letter dated 22nd October 2026, we are pleased to forward herewith our unaudited standalone and consolidated financial results for the second quarter and half-year ended 30th September 2026, 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 its meeting held 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 6:30 p.m.

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

Thanking you

Yours faithfully
For Sagarsoft (India) Limited

**MANUPATI
JAGADEESH** Digitally signed by
MANUPATI JAGADEESH
Date: 2026.10.28
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M. Jagadeesh
Managing Director
DIN: 01590689



Encl/A:

Walker Chandiok & Co LLP

Unit No - 1, 10th Floor,
My Home Twitza, APIIC,
Hyderabad Knowledge City,
Raidurg (Panmaktha) Village,
Serilingampally Mandal,
Ranga Reddy District,
Hyderabad - 500 081
Telangana, India

T +91 406 630 8220
F +91 406 630 8230

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 2026 and the year to date results for the period 1 April 2026 to 30 September 2026, 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 Ahmedabad, Bengaluru, Bhubaneswar, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Guwahati, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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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

ROHIT KUMAR Digitally signed by
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Date: 2026.10.28
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Rohit Kumar Mittal
Partner
Membership No.: 223779
UDIN: 26223779ERQSZT6350

Place: Hyderabad
Date: 28 October 2026



Sagarsoft (India) Limited

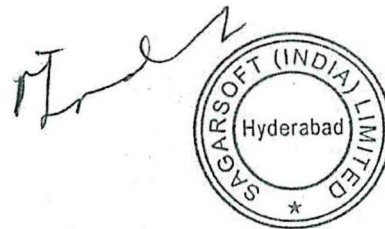
CIN: L72200TG1996PLC023823

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 2026

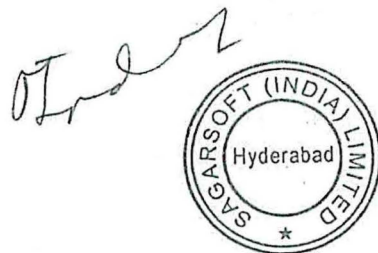
(Amount in lakhs of ₹ unless otherwise stated)

Sl. No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(Audited)
1	Income						
	a. Revenue from operations	818.54	1,118.18	1,370.29	1,936.72	2,569.04	4,865.75
	b. Other income	156.01	24.48	101.81	180.49	138.26	339.28
	Total income	974.55	1,142.66	1,472.10	2,117.21	2,707.30	5,205.03
2	Expenses						
	a. Employee benefits expenses	669.17	913.74	852.08	1,582.91	1,786.18	3,545.01
	b. Outsourcing costs	85.95	177.72	223.27	263.67	435.11	895.25
	c. Finance costs	7.49	12.28	14.89	19.77	30.60	52.10
	d. Depreciation and amortization expense	29.18	45.74	46.24	74.92	92.97	183.53
	e. Other expenses	83.15	76.83	75.41	159.98	186.39	346.31
	Total expenses	874.94	1,226.31	1,211.89	2,101.25	2,531.25	5,022.20
3	Profit/(loss) before tax (1-2)	99.61	(83.65)	260.21	15.96	176.05	182.83
4	Tax expense						
	a. Current tax expense	-	-	49.05	-	49.05	40.41
	b. Deferred tax expense/(benefit)	26.06	(22.29)	17.00	3.77	(4.02)	11.73
	c. Tax for earlier period/year	-	-	-	-	-	1.96
	Total tax expense/(benefit)	26.06	(22.29)	66.05	3.77	45.03	54.10
5	Profit/(loss) for the period/year (3-4)	73.55	(61.36)	194.16	12.19	131.02	128.73
6	Other comprehensive income (OCI)						
	(a) (i) Items that will not be reclassified to profit or loss	6.61	6.61	25.15	13.22	50.30	26.42
	(ii) Income tax relating to above	(1.66)	(1.66)	(6.33)	(3.33)	(12.66)	(6.65)
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	4.95	4.95	18.82	9.89	37.64	19.77
7	Total comprehensive income/(loss) for the period/year (5+6)	78.50	(56.41)	212.98	22.08	168.66	148.50
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						5,042.15
10	Earnings per equity share ("EPES")						
	Basic and Diluted EPES (in absolute ₹ terms)	1.15	(0.96)	3.04	0.19	2.05	2.01
		(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)



Sagarsoft (India) Limited
Statement of Standalone Assets and Liabilities as at 30 September 2026
(Amount in lakhs of ₹ unless otherwise stated)

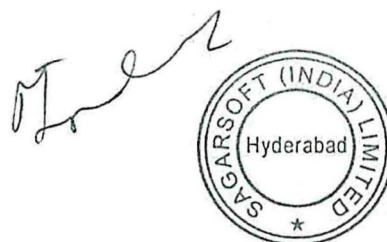
Particulars	As at	
	30 September 2026 (unaudited)	31 March 2026 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	91.93	147.26
(b) Right of use assets	159.95	417.67
(c) Financial assets		
(i) Investments	1,618.38	1,618.38
(ii) Other financial assets	21.60	54.52
(d) Other non-current assets	-	7.77
(e) Deferred tax assets (net)	78.86	85.96
Total non-current assets	1,970.72	2,331.56
Current assets		
(a) Financial Assets		
(i) Trade receivables	2,050.50	1,888.53
(ii) Cash and cash equivalents	282.93	92.32
(iii) Bank balances other than (ii) above	43.13	246.31
(iv) Loans	1,308.64	1,311.68
(v) Other financial assets	49.20	510.16
(b) Current tax assets (net)	75.69	62.04
(c) Other current assets	464.05	372.24
Total current assets	4,274.14	4,483.28
Total assets	6,244.86	6,814.84
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	639.22	639.22
(b) Other equity	4,968.36	5,042.15
Total equity	5,607.58	5,681.37
LIABILITIES		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	4.06	15.87
(ii) Lease liabilities	145.25	393.50
Total non-current liabilities	149.31	409.37
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	23.12	22.12
(ii) Lease liabilities	76.83	158.80
(iii) Trade payables		
- total outstanding dues of micro and small enterprises;	6.81	64.16
- total outstanding dues of creditors other than micro and small enterprises	203.37	251.07
(iv) Other financial liabilities	56.04	68.25
(b) Other current liabilities	56.66	83.18
(c) Provisions	65.14	76.52
Total current liabilities	487.97	724.10
Total equity and liabilities	6,244.86	6,814.84



Sagarsoft (India) Limited**Standalone Cash Flow Statement for the Six Months Period Ended 30 September 2026**

(Amount in lakhs of ₹ unless otherwise stated)

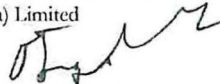
Particulars	For the Six Months Ended	
	30 September 2026	30 September 2025
	(Unaudited)	(Unaudited)
Cash flow from operating activities		
Profit before tax	15.96	176.05
Adjustments:		
Depreciation and amortization expense	74.92	92.97
Finance cost	19.76	30.60
Gain on Lease Termination	(70.56)	-
Interest income	(62.30)	(78.26)
Gain on sale of Property, plant and equipment ("PPE")	(26.32)	-
Operating profit/(loss) before working capital changes	(48.54)	221.36
Movements in working capital:		
Changes in trade receivables	(161.97)	(447.96)
Changes in other assets	(47.73)	(76.72)
Changes in trade payables	(105.05)	129.27
Changes in other liabilities	(35.55)	6.61
Changes in Provisions	1.84	(4.69)
Cash used in operating activities	(397.00)	(172.13)
Income tax paid, net	(13.65)	(38.00)
Net cash used in operating activities (A)	(410.65)	(210.13)
Cash flow from investing activities		
Purchase of PPE	(1.70)	(2.44)
Proceeds from sale of PPE	66.93	-
Interest income received	31.32	41.86
Redemption of fixed deposits, net	686.95	-
Net cash generated from investing activities (B)	783.50	39.42
Cash flow from financing activities		
Repayment of long-term borrowings	(10.81)	(9.90)
Repayment of Lease liabilities	(55.79)	(49.76)
Interest On Lease Liability	(18.27)	(28.19)
Interest paid	(1.49)	(2.41)
Dividend paid	(95.88)	(126.41)
Net cash used in financing activities (C)	(182.24)	(216.67)
Net change in cash and cash equivalents (A + B + C)	190.61	(387.38)
Cash and cash equivalents at the beginning of the period	92.32	1,180.99
Cash and cash equivalents at the end of the period (Note 1)	282.93	793.61
Note 1:		
Cash and cash equivalents include:		
Cash on hand	0.07	0.03
Balances with banks in current accounts	282.86	195.46
Deposits with original maturity up to 3 months	-	598.12
	282.93	793.61



Notes to the Standalone financials results:

- 1 The standalone unaudited financial results for the quarter and six months ended 30 September 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 28 October 2026. 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.

For and on behalf of the Board of Directors of
Sagarsoft (India) Limited



M. Jagadeesh
Managing Director
DIN: 01590689



Date: 28 October 2026
Place: Hyderabad

Walker Chandiok & Co LLP

Unit No - 1, 10th Floor,
My Home Twitza, APIIC,
Hyderabad Knowledge City,
Raidurg (Panmaktha) Village,
Serilingampally Mandal,
Ranga Reddy District,
Hyderabad - 500 081
Telangana, India

T +91 406 630 8220
F +91 406 630 8230

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 2026 and the consolidated year to date results for the period 1 April 2026 to 30 September 2026, 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 Ahmedabad, Bengaluru, Bhubaneswar, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Guwahati, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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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 one subsidiary, which has not been reviewed by their auditors whose interim financial information reflects total assets of ₹17.27 Lakhs as at 30 September 2026, and total revenues of ₹9.63 Lakhs and ₹21.73 Lakhs, net profit after tax of ₹2.45 Lakhs and ₹7.77 Lakhs total comprehensive loss of ₹2.45 Lakhs and ₹7.77 Lakhs for the quarter and year-to-date period ended 30 September 2026 respectively, net cash inflows of ₹8.81 Lakhs for the period ended 30 September 2026 as considered in the Statement and have 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 this subsidiary, 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

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Rohit Kumar Mittal

Partner

Membership No. 223779

UDIN: 26223779GJFZBV1524

Place: Hyderabad

Date: 28 October 2026

Walker Chandio & Co LLP

Annexure 1

List of entities included in the Statement

1. ITCATS LLC, USA
2. Elite Computer Consultants Inc, USA
3. Sarraf Global, Inc, USA
4. Sapplica Inc, USA



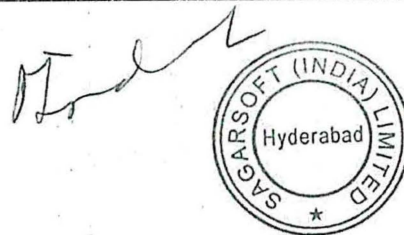
Sagarsoft (India) Limited
CIN: L72200TG1996PLC023823

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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2026

(Amount in lakhs of ₹ unless otherwise stated)

Sl. No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(Audited)
1	Income						
	a. Revenue from operations	5,581.65	5,448.61	4,317.06	11,030.26	8,374.31	16,440.08
	b. Other income	156.45	25.67	111.50	182.12	160.75	388.36
	Total income	5,738.10	5,474.28	4,428.56	11,212.38	8,535.06	16,828.44
2	Expenses						
	a. Employee benefits expenses	3,672.22	3,519.77	3,151.74	7,191.99	6,393.84	12,894.95
	b. Outsourcing costs	1,481.78	1,250.50	861.32	2,732.28	1,678.07	3,355.16
	c. Finance costs	14.12	18.36	14.96	32.48	30.80	56.16
	d. Depreciation and amortization expense	54.82	68.69	79.43	123.51	157.88	323.59
	e. Impairment on Intangible assets	-	-	-	-	-	335.81
	f. Other expenses	306.03	312.35	326.25	618.38	700.04	1,188.39
	Total expenses	5,528.97	5,169.67	4,433.70	10,698.64	8,960.63	18,154.06
3	Profit/(Loss) before tax (1-2)	209.13	304.61	(5.14)	513.74	(425.57)	(1,325.62)
4	Tax expense						
	a. Current tax expense	67.84	37.57	71.41	105.41	102.83	154.32
	b. Deferred tax expense/(benefit)	26.07	(22.30)	17.00	3.77	(4.02)	11.73
	c. Tax for earlier period/year	-	-	-	-	-	1.96
	Total tax expense	93.91	15.27	88.41	109.18	98.81	168.01
5	Profit/(loss) for the period/year (3-4)	115.22	289.34	(93.55)	404.56	(524.38)	(1,493.63)
6	Other comprehensive income (OCI)						
	(a)(i) Items that will not be reclassified to profit or loss	6.61	6.61	25.15	13.22	50.30	26.42
	(ii) Income tax relating to above	(1.66)	(1.66)	(6.33)	(3.33)	(12.66)	(6.65)
	(b)(i) Items that will be reclassified to profit or loss	52.28	2.77	81.20	55.05	72.87	393.67
	(ii) Income tax relating to above	-	-	-	-	-	-
	Total other comprehensive income	57.22	7.72	100.02	64.94	110.51	413.44
7	Total comprehensive income/ (loss) for the period/year (5+6)	172.44	297.06	6.47	469.50	(413.87)	(1,080.19)
8	Net profit/(loss) attributable to:						
	- Shareholders of the Holding Company	199.88	196.09	52.28	395.96	(188.12)	(749.47)
	- Non-controlling interest	(84.66)	93.25	(145.83)	8.60	(336.26)	(744.16)
9	Other comprehensive income/ (loss) for the period/year attributable to:						
	- Shareholders of the Holding Company	53.52	8.36	96.96	61.88	106.85	418.22
	- Non-controlling interest	3.70	(0.64)	3.06	3.06	3.66	(4.78)
10	Total comprehensive income/(loss) for the period/year attributable to:						
	- Shareholders of the Holding Company	253.40	204.44	149.24	457.84	(81.27)	(331.25)
	- Non-controlling interest	(80.96)	92.61	(142.77)	11.66	(332.60)	(748.94)
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						6,360.32
13	Earnings per equity share ("EPES")						
	Basic and Diluted EPES (in absolute ₹ terms)	3.13	3.07	0.82	6.19	(2.94)	(11.72)
		(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(Annualised)



Sagarsoft (India) Limited
Statement of Consolidated Assets and Liabilities as at 30 September 2026
(Amount in lakhs of ₹ unless otherwise stated)

Particulars	As at	
	30 September 2026 (unaudited)	31 March 2026 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	139.75	179.88
(b) Right of use assets	376.47	702.31
(c) Intangible assets	-	-
(d) Goodwill	1,117.29	1,098.83
(e) Financial assets		
(i) Other financial assets	46.04	77.75
(f) Other non-current assets	-	7.77
(g) Deferred tax assets (net)	78.86	85.96
Total non-current assets	1,758.41	2,152.50
Current assets		
(a) Financial Assets		
(i) Trade receivables	5,489.07	4,206.58
(ii) Cash and cash equivalents	2,013.62	1,442.46
(iii) Bank balances other than (ii) above	43.13	246.31
(iv) Loans	1,329.24	1,313.40
(v) Other financial assets	49.20	511.22
(b) Current tax assets (Net)	75.69	62.04
(c) Other current assets	503.90	422.03
Total current assets	9,503.85	8,204.04
Total assets	11,262.26	10,356.54
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	639.22	639.22
(b) Other equity	6,722.26	6,360.32
Equity attributable to equity holders of holding company	7,361.48	6,999.54
Non-Controlling Interest	2.40	(216.06)
Total equity	7,363.88	6,783.48
LIABILITIES		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	4.06	15.87
(ii) Lease liabilities	304.84	594.78
Total non-current liabilities	308.90	610.65
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	23.12	22.12
(ii) Lease liabilities	163.27	247.39
(iii) Trade payables		
- total outstanding dues of micro and small enterprises;	6.81	64.16
- total outstanding dues of creditors other than micro and small enterprises	2,023.98	1,467.48
(iv) Other financial liabilities	843.67	713.37
(b) Other current liabilities	320.86	294.15
(c) Provisions	65.14	76.52
(d) Current tax liabilities (net)	142.63	77.22
Total current liabilities	3,589.48	2,962.41
Total equity and liabilities	11,262.26	10,356.54



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Sagarsoft (India) Limited
Consolidated Cash Flow Statement for the Six Months Period Ended 30 September 2026

(Amount in lakhs of ₹ unless otherwise stated)

Particulars	For the Six Months Ended	
	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)
Cash flows from operating activities		
Profit/(loss) before tax	513.74	(425.57)
Adjustments:		
Depreciation and amortization expense	123.51	157.88
Finance cost	30.29	30.80
Share based payments*	206.80	395.29
Provision for doubtful debts and bad debts written off	-	34.20
Gain on Lease Termination	(70.56)	-
Interest income	(63.93)	(84.52)
Gain on sale of Property, plant and equipment("PPE")	(26.32)	-
Operating profit before working capital changes	713.53	108.08
Movements in working capital:		
Changes in trade receivables	(1,225.43)	445.92
Changes in other assets	(52.23)	(53.24)
Changes in trade payables	461.85	(376.07)
Changes in other liabilities	146.60	117.19
Changes in provisions	1.84	(4.69)
Cash generated from operating activities	46.16	237.19
Income tax paid, net	(55.28)	(89.07)
Net cash generated from operating activities (A)	(9.12)	148.12
Cash flows from investing activities		
Purchase of PPE	(25.87)	(8.91)
Proceeds from sale of PPE	66.93	-
Interest Income received	32.95	45.69
Acquisition of a subsidiary, net of cash	-	(155.24)
Redemption of fixed deposits, net	686.95	-
Net cash generated from/ (used in) investing activities (B)	760.96	(118.46)
Cash flows from financing activities		
Proceeds from issue of common stock to minority share holders in a subsidiary	-	4.35
Repayment from long-term borrowings	(10.81)	(9.90)
Repayment of Lease liabilities	(74.31)	(65.91)
Interest On Lease Liability	(28.80)	(28.39)
Interest paid	(1.49)	(2.41)
Dividend paid	(95.88)	(126.41)
Net cash used in financing activities (C)	(211.29)	(228.67)
Net change in cash and cash equivalents (A + B + C)	540.55	(199.01)
Effect of exchange rate changes on cash	30.61	88.28
Cash and cash equivalents at the beginning of the period	1,442.46	3,018.54
Cash and cash equivalents at the end of the period (Note 1)	2,013.62	2,907.81
Note 1:		
Cash and cash equivalents includes		
Cash on hand	1.03	0.92
Balances with banks in current accounts	2,012.60	1,861.29
Deposits with original maturity up to 3 months	-	1,045.60
	2,013.62	2,907.81

* 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.

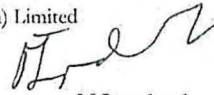


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Notes to the consolidated financials results:

- 1 The consolidated unaudited financial results for the quarter and Six Months ended 30 September 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 28 October 2026. 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 of
Sagarsoft (India) Limited



M. Jagadeesh
Managing Director
DIN: 01590689



Date: 28 October 2026
Place: Hyderabad