Date: 14-11-2026

To,
The General Manager,
Department of Corporate Services (SME)
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip Code – 544625

ISIN – INE1BA901016

Sub: **Outcome of the Board Meeting held on Saturday, 14th November, 2026**

Ref: **Intimation of Board Meeting vide letter dated 11th November, 2026**

Dear Sir/ Madam,

We hereby inform you that, in compliance with Regulation 30 and 33 read with Schedule III and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), the Board of Directors of Logiciel Solutions Limited ("the Company"), at their Meeting held today i.e., Saturday, 14th November, 2026 has inter-alia approved the following:

1. Unaudited Financial Results along with the Limited Review Report thereon for the half-year ended 30th September, 2026;
2. Statement of NIL Deviation or Variation pursuant to Regulation 32 of the SEBI LODR Regulations for the half-year ended 30th September, 2026;
3. Other matters as per agenda of meeting.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

1. Unaudited Financial Results for the half-year ended 30th September, 2026;
2. Unaudited Statement of assets and liabilities as on 30th September, 2026;
3. Cash Flow Statement for the financial year ended 30th September, 2026
4. Limited Review Report on the aforesaid Financial Results issued by the Statutory Auditors of the Company;
5. Statement of NIL Deviation/Variation under Regulation 32 of SEBI (LODR) Regulations, 2015;

6. Statutory auditor Certificate under Regulation 262(5) & (6) of SEBI (ICDR) Regulations, 2018 on statement of IPO Funds utilisation;
7. Declaration regarding unmodified opinion on unaudited Financial Results under Regulation 33(3) (d) of the SEBI (LODR) Regulations, 2015

The results shall also be uploaded on the website of the Company at https://logiciel.io/.

The Meeting of the Board of Directors of the Company commenced at 11:00 AM (IST) and concluded at 12:15 P.M (IST).

You are requested to take the same on record.

Thanking you,

Yours Faithfully,

For **LOGICIEL SOLUTIONS LIMITED**
(formerly known as Logiciel Solutions Private Limited)

GEETANJALI Nerchehal

Digitally signed by GEETANJALI Nerchehal
Date: 2026.11.14 12:04:18 +05'30'

Geetanjali Nerchehal
Company Secretary & Compliance Officer
M. No. A63091
Add: #11, Prem Nagar, Islam Ganj
Ludhiana – 141008 Punjab

M/S. LOGICIEL SOLUTIONS LIMITED (Formerly known as Logiciel Solutions Private Limited)
H. No. 9A- Main Road Sundar Nagar, Ludhiana, Punjab, India - 141007
CIN :- L72900PB2011PLC035275

STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Amount in Lakhs)

	PARTICULARS	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
I	**EQUITY AND LIABILITIES**		
	1. Shareholders' Funds		
	(a) Share Capital	746.79	746.79
	(b) Reserves and Surplus	4531.85	4709.74
	(b) Money received against share warrants	.	.
		5278.64	5456.53
	2. Share Application Pending Allotment		
	3. Non- Current Liabilities		
	(a) Long-term Borrowings		.
	(b) Deferred Tax Liabilities (Net)	.	.
	(c) Other Long Term Borrowings	.	.
	(d) Long-term Provisions	88.81	6.19
		88.81	6.19
	4. Current Liabilities		
	(a) Short Term Borrowings	.	.
	(b) Trade payables		
	(i) Total Outstanding dues of MSME	1.62	1.62
	(i) Total Outstanding dues of creditors other than MSME	.61	2.42
	(c) Other Current Liabilities	187.80	168.67
	(d) Short Term Provisions	9.31	167.35
		199.34	340.06
	TOTAL	**5566.79**	**5802.78**
II	**ASSETS**		
	1. Non-Current Assets		
	(a) Property,Plant Equipments & Intagible Assets		
	(i) Property, Plant and Equipment	343.41	303.55
	(ii) Intangible Assets	.	.
	(iii) Capital Work-in-Progress	26.01	27.31
	(iv) Intagible Assets under development	.	.
	(b) Non Current Investments	691.94	891.94
	(c) Deffered Tax Assets (Net)	9.72	12.35
	(d) Long Term Loan and Advances	250.00	.
	(e) Other Non Current Assets	30.59	15.95
		1351.68	1251.11
	2. Current Assets		
	(a) Current Investments	.	.
	(b) Inventories	.	.
	(c) Trade receivables	1458.12	1383.08
	(d) Cash and cash equivalents	2235.27	2615.23
	(e) Short-term loans and advances	212.15	143.37
	(f) Other Current Tax Assets	309.58	409.99
		4215.11	4551.67
	TOTAL	**5566.79**	**5802.78**

\- -

For Logiciel Solutions Limited
CIN :- L72900PB2011PLC035275

UMESH SHARMA
Digitally signed by UMESH SHARMA
Date: 2026.11.14 11:31:49 +05'30'

Umesh Sharma
Managing Director
DIN : 03550371

Date: 14-Nov-2026

Place: Ludhiana

M/S. LOGICIEL SOLUTIONS LIMITED (Formerly known as Logiciel Solutions Private Limited)
H. No. 9A- Main Road Sundar Nagar, Ludhiana, Punjab, India - 141007
CIN :- L72900PB2011PLC035275

FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Amount in Lakhs)

	PARTICULARS	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)	As at 30.09.2025 (Audited)	As at 31.03.2025 (Audited)
I	**Income from operations:**				
	(a) Sale of Products	.	.	.	.
	(b) Sale of Services	1093.67	2073.17	1271.88	2090.55
II	**Other Income**	72.81	194.85	10.94	29.06
III	**Total Revenue (I + II)**	**1166.48**	**2268.02**	**1282.82**	**2119.61**
IV	**Expenses**				
	(a) Cost of Materials Consumed	.	.	.	.
	(b) Purchase of Stock in Trade	.	.	.	.
	(c)Changes in inventories of finished goods, work in progress and Stock-in- trade	.	.	.	.
	(d) Employee benefits expense	987.99	1481.09	647.47	1164.29
	(e) Finance Costs	.4	.6	.5	2.24
	(f) Depreciation and amortization expense	40.43	79.77	39.06	84.74
	(g) Other expenses	312.80	374.63	121.06	152.94
V.	**Total Expense**	**1341.26**	**1935.55**	**807.64**	**1404.21**
VI	**Profit before exceptional items and tax (III-V)**	**-174.78**	**332.47**	**475.18**	**715.40**
VII	**Extraordinary Items**	.	.		
VIII	**Profit before tax (VI-VII)**	**-174.78**	332.47	475.18	715.40
IX	**Tax expense:**				
	(1) Current tax	.	97.39	122.87	198.41
	Less:-MAT	.	.	.	.
	(2) Deferred tax	2.63	-.39	-3.16	-14.00
	(3) Prior Period taxes		.51		14.17
X	**Profit/(Loss) for the period from continuing operations (VIII-IX)**	**-177.41**	**234.95**	**355.48**	**516.81**
XI	**Profit/(Loss) for the period from discontinuing operations(after tax)**	.	.	.	.
XII	**Profit/Loss for the period (X-XI+XII)**	**-177.41**	**234.95**	**355.48**	**516.81**
XIII	**Earnings per equity share**				
	(1) Basic	-2.38	3.71	6.16	9.44
	(2) Diluted	-2.38	3.71	6.16	9.44

For Logiciel Solutions Limited
CIN :- L72900PB2011PLC035275

Umesh Sharma
Managing Director
DIN : 03550371

UMESH SHARMA
Digitally signed by UMESH SHARMA
Date: 2026.11.14 11:32:20 +05'30'

Date: 14-Nov-2026
Place: Ludhiana

M/S. LOGICIEL SOLUTIONS LIMITED (Formerly known as Logiciel Solutions Private Limited)
H. No. 9A- Main Road Sundar Nagar, Ludhiana, Punjab, India - 141007

CIN :- L72900PB2011PLC035275

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Amount in Lakhs)

	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	**Cash flow from operating Activities**		
	Net Profit/(Loss) before Tax and extraordinary items	**-174.78**	**332.47**
	Adjustment for		
	Depreciation	40.43	79.77
	Interest expenses	.4	.6
	Interest Income	-47.62	-54.80
	Loss/(Profit) on Sale of Fixed Assets	.	.
	Foreign Exchange loss (gain)	.	.
	Taxes for earlier year		-.51
		-181.93	357.00
	Operating Profit/Loss before Working Capital Changes	**.**	**.**
	Adjustment for :		
	(Increase) / Decrease in Trade receivables	-75.04	-334.20
	(Increase) / Decrease in Other current assets	100.41	-60.83
	(Increase) / Decrease in Current Investments	.	.
	(Increase) / Decrease in Short Term Loan & Advances	-68.77	-138.99
	(Increase) / Decrease in Long Term Loan & Advances	.	.
	(Increase) / Decrease in Other Non Current Assets	-14.65	-9.88
	Increase / (Decrease) in Trade Payables	-1.81	2.07
	Increase / (Decrease) in Other Current Liabilities	19.13	46.49
	Increase / (Decrease) in Long Term Provisions	82.62	-35.63
	Increase / (Decrease) in Short Term Provisions	-158.04	-32.05
	Cash generated from operations	**-298.07**	**-206.02**
	Income Tax Paid	.	9739.4.92
	Net Cash from Operating Activities	**-298.07**	**-303.41**
		.	
B.	**Cash Flow from Investing Activities**		
	Purchase of property plant and equipment	-79.00	-98.12
	Proceeds from Sale of property plant and equipment	.	.
	(Increase)/decrease in investments	-50.00	-550.00
	Decrease /(Increase) in Fixed Deposit	340.26	-2034.30
	Interest Received	47.62	54.80
	Bank Deposits not considered as Cash and Cash equivalent (net)	.	.
		.	
	Net Cash used in Investing Activities	**258.89**	**-2627.62**
C.	**Cash Flow from Finance Activities**		
	Proceeds from Share issue	-.48	2849.25
	Proceeds/(repayments) of secured loans	.	-1.53
	Finance cost	-.4	-.6
	Net Increase (Decrease) in Long Term Borrowing	.	.
	Net Increase (Decrease) in Short Term Borrowing	.	.
	Interest Payment	.	.
		.	
	Net Cash from Financing Activities	**-.52**	**2847.65**
	Net increase in Cash and Equivalents (A+B+C)	-39.70	-83.38
	Opening Balance of Cash and Cash Equivalents	160.16	243.54
	Closing Balance of Cash and Cash Equivalents	**120.46**	**160.16**

For Logiciel Solutions Limited
CIN :- L72900PB2011PLC035275

UMESH SHARMA
Digitally signed by UMESH SHARMA
Date: 2026.11.14 11:32:35 +05'30'

Umesh Sharma
Managing Director
DIN : 03550371

Date: 14-Nov-2026
Place: Ludhiana

LOGICIEL SOLUTIONS LIMITED (Formerly known as LOGICIEL SOLUTIONS PRIVATE LIMITED)
Notes to financial results for the half year ended and year ended 30 September 2026

1 The above audited financial results which are Published in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on Nov 13, 2026 and Nov 14, 2026.

2 These financial results have been prepared in accordance with the recognition and measurement principles of the Accounting Standards (AS) as prescribed under Section 133 of the Companies Act, 2023 read with Rule 7 of Company (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

3 The Company is engaged in the business of providing outsourced software development and technology solutions, including Cloud Engineering, Artificial Intelligence and Machine Learning (AI/ML), UI/UX Design, and Application Development services to enterprises and startups globally. These activities collectively constitute a single reportable segment in accordance with the principles of Accounting Standard 17 on Segment Reporting. Accordingly, separate segment reporting is not applicable. The management reviews the operations and financial performance of the Company as a whole.

4 As per MCA Notification dated 16th February, 2015, Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from compulsory requirement of adoption of IND-AS

5 Earning Per Share (EPS) are not annualised except for the half year ended 30 September, 2026.

6 Logiciel Solutions Limited had raised funds aggregating to Rs. 39.90 crores through an Initial Public Offer ("IPO") comprising a fresh issue of 16,94,400 equity shares aggregating to Rs. 32.70 crores and an Offer for Sale ("OFS") of 3,73,200 equity shares by the Promoter Selling Shareholders aggregating to Rs. 7.20 crores. The equity shares of the Company were listed on the BSE SME Platform on 5 December 2025. The utilization of proceeds from the fresh issue has been made in line with the objects stated in the Prospectus / offer document.

Object of the Issue	Amount allocated for the object (₹ in lakhs)	Amount utilized up to 30 September,2026 (₹ in lakhs)	Amount pending utilization as on 30 September, 2026 (₹ in lakhs)
Offer for Sale	720.28	720.28	-
Capital Expenditure on upgrading physical infrastructure	185.83	98.09	87.74
Investment in Human Resources through Manpower hiring	1,527.55	308.02	1,219.53
Capital expenditure towards upgrading IT infrastructure.	417.41	165.80	251.61
Funding for business development and marketing activities	250.00	61.89	188.11
General Corporate Purposes	487.32	350.35	136.97
Public Issue Expenses			
- OFS	72.57	72.57	-
- Company	329.51	329.51	-
Total	**3,990.47**	**2,106.51**	**1,883.96**

7 Figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.

For Logiciel Solutions Limited
CIN :- L72900PB2011PLC035275

UMESH SHARMA
Digitally signed by UMESH SHARMA
Date: 2026.11.14 11:32:48 +05'30'

Umesh Sharma
Managing Director
DIN : 03550371

Date: 14-Nov-2026
Place: Ludhiana

SUV & CO.
Chartered Accountants

Independent Auditor's Review Report on Half Yearly Unaudited Financial Results of Logiciel Solutions Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors,

Logiciel Solutions Limited

Ludhiana.

1. We have reviewed the accompanying statement of unaudited financial results of Logiciel Solutions Limited ("the Company") for the half year ended 30th September, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 (the Circular").

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly. we do not express an audit opinion.

702, 7thFloor, 27-New Delhi House, Barakhamba Road, New Delhi - 110001
nishshesh@suvfirm.com Mob. No.77703924540, Phone No. - 011-43012598
www.suvfirm.com
Offices at: Delhi | Noida

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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S U V & Co.
Chartered Accountants
Firm Registration No.: 029077N

Nishshesh Kumar
Partner
Membership No.: 571295

UDIN: 26571295WNGKFM5460
Place: Delhi
Date: 14-11-2026

Date: 14-11-2026

The General Manager,
Department of Corporate Services (SME)
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip Code – 544625

ISIN – INE1BA901016

Sub.: - Statement of NIL deviation(s) or variation(s) under Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019

Dear Sir / Madam,

With reference to the above subject matter, we hereby confirm that there is no deviation or variation in the use of proceeds of Initial Public Offer (IPO) of the Company for the half year ended 30th September, 2026. A NIL Statement of Deviation, duly reviewed by the Audit Committee of the Company, is given in "Annexure A". The entire proceeds raised by the Company have been utilised for the original objects as stated in the offer document.

You are requested to take the same on your record.

Thanking you,

Yours Faithfully,

For **LOGICIEL SOLUTIONS LIMITED**
(formerly known as Logiciel Solutions Private Limited)

UMESH SHARMA
Digitally signed by UMESH SHARMA
Date: 2026.11.14 12:05:31 +05'30'

Umesh Sharma
Managing Director
DIN: 03550371
Add: T4/602, Hero Homes, Sidhwan Canal Road, Near Janpath Estate, Birmi, Ludhiana, Punjab-142027

Encl.: Statement of Deviation or variation in utilization of funds raised for the half year ended 30th September, 2026.

ANNEXURE A

	STATEMENT OF DEVIATION/VARIATION IN UTILISATION OF FUNDS RAISED	
	Name of Listed Entity	Logiciel Solutions Limited
	Mode of Fund Raising	Public Issues
	Date of Raising Funds	03-12-2025
	Amount Raised (in Rs. Crores)	39.9
	Report filed for Quarter ended	30-09-2026
	Monitoring Agency	NA
	Monitoring Agency Name, if applicable	NA
	Is there a Deviation / Variation in use of funds raised	No
	(If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders)	NA
	If Yes, Date of shareholder Approval	NA
	Explanation for the Deviation / Variation	NA
	Comments of the Audit Committee after review	The funds have been utilised in accordance with Objects specified in the offer document.
	Comments of the auditors, if any	No deviation/Variation identified.

Objects for which funds have been raised and where there has been a deviation, in the following table - Amount(₹ lakhs)

Sr. No.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Cumulative Funds Utilised (as on 30th September 2026	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Capital Expenditure towards upgrading of physical infrastructure.	NA	185.83	NA	**98.08**	**0**	
2	Investment in Human Resources through Manpower hiring.	NA	1527.55	NA	**308.02**	**0**	
3	Capital expenditure towards upgradation of IT infrastructure	NA	417.41	NA	**165.8**	**0**	
4	Funding for business development and marketing activities.	NA	250	NA	**61.89**	**0**	
5	General Corporate purpose.	NA	487.32	NA	**350.35**	**0**	
6	Issue Expense	NA	402.08	NA	**402.08**	**0**	The Issue expenses were apportioned between the Company and the selling shareholders in the ratio of 41:9.
7	Offer for sale (OFS)	NA	720.28	NA	**720.28**	**0**	
			3990.47		**2106.5**	0	

Deviation or variation could mean:
(a) Deviation in the objects or purposes for which the funds have been raised or
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

UMESH SHARMA

Digitally signed by UMESH SHARMA
Date: 2026.11.14 12:05:58 +05'30'

SUV & CO.
Chartered Accountants

To,
The Board of Directors
LOGICIEL SOLUTIONS LIMITED
H. No. 9-A, Main Road, Sunder Nagar
Ludhiana, Punjab 141007

STATUTORY AUDITOR'S CERTIFICATE

Certificate on utilisation of proceeds of the Initial Public Offer pursuant to Regulation 262(5) & (6) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018

We have been requested to certify the utilisation of the proceeds received by the Company from its Initial Public Offer. For this purpose, we have examined the relevant books of account, bank statements, ledger accounts, invoices, payment records and other supporting documents made available to us in relation to the utilisation of the IPO proceeds.

The accompanying Annexure A sets out the details of utilisation of the proceeds raised by LOGICIEL SOLUTIONS LIMITED ("the Company") through its Initial Public Offer ("IPO"), as at 30th September 2026.

Management's Responsibility for the Statement

The preparation of the accompanying statement, including the compilation of the details of the IPO proceeds received, utilised and remaining unutilised, is the responsibility of the Company's management. This responsibility includes maintaining proper books of account and relevant records, supporting documents and internal controls, and ensuring that the proceeds are applied in accordance with the objects and terms disclosed in the offer document.

The management is also responsible for ensuring compliance with the applicable provisions of the SEBI (ICDR) Regulations, 2018, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the requirements of BSE Limited, and for providing us with complete and accurate information and explanations relevant to this certificate.

Practitioner's Responsibility

Our responsibility is to examine the accompanying statement and, based on the procedures performed and the information and explanations provided to us, express our conclusion as to whether the details of utilisation of the IPO proceeds set out therein are correctly stated, in all material respects.

We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India ("ICAI"). The Guidance Note requires that we comply with the ethical requirements of the ICAI Code of Ethics.

SUV & CO. FRN. 021 DELHI CHARTERED ACCOUNTANTS

702, 7thFloor, 27-New Delhi House, Barakhamba Road, New Delhi - 110001
nishshesh@suvfirm.com Mob. No.77703924540, Phone No. - 011-43012598
www.suvfirm.com
Offices at: Delhi | Noida

We have complied with the applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

Based on our examination and according to the information and explanations provided to us, we are of the opinion that the statement of utilisation of IPO proceeds set out in Annexure I is true and correct in all material respects and that the proceeds have been utilised in accordance with the objects of the issue as disclosed in the Offer Document. Further, there has been no deviation or variation in the utilisation of IPO proceeds from the objects stated in the Offer Document.

Restriction on Use

This certificate is addressed to and issued to the Board of Directors of the Company solely for the purpose of enabling the Company to comply with the applicable requirements of Regulation 262 of the SEBI (ICDR) Regulations, 2018 and the applicable requirements of BSE Limited in relation to utilisation of IPO proceeds. It should not be used, referred to or distributed for any other purpose or to any other person without our prior written consent, except where disclosure or submission is required under applicable law or by the stock exchange.

For S U V & Co.
Chartered Accountants
Firm Registration No.: 029077N



Nishshesh Kumar
Partner
Membership No.: 571295

UDIN: 26571295CLUYIB6347
Place: Delhi
Date: 14-11-2026

ANNEXURE A

	STATEMENT OF DEVIATION/VARIATION IN UTILISATION OF FUNDS RAISED	
	Name of Listed Entity	Logiciel Solutions Limited
	Mode of Fund Raising	Public Issues
	Date of Raising Funds	03-12-2025
	Amount Raised (in Rs. Crores)	39.9
	Report filed for Quarter ended	30-09-2026
	Monitoring Agency	NA
	Monitoring Agency Name, if applicable	NA
	Is there a Deviation / Variation in use of funds raised	No
	(If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders)	NA
	If Yes, Date of shareholder Approval	NA
	Explanation for the Deviation / Variation	NA
	Comments of the Audit Committee after review	The funds have been utilised in accordance with Objects specified in the offer document.
	Comments of the auditors, if any	No deviation/Variation identified.

Objects for which funds have been raised and where there has been a deviation, in the following table - Amount(₹ lakhs)

Sr. No.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Cumulative Funds Utilised (as on 30th September 2026	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Capital Expenditure towards upgrading of physical infrastructure.	NA	185.83	NA	98.08	0	
2	Investment in Human Resources through Manpower hiring.	NA	1527.55	NA	308.02	0	
3	Capital expenditure towards upgradation of IT infrastructure	NA	417.41	NA	165.8	0	
4	Funding for business development and marketing activities.	NA	250	NA	61.89	0	
5	General Corporate purpose.	NA	487.32	NA	350.35	0	
6	Issue Expense	NA	402.08	NA	402.08	0	The Issue expenses were apportioned between the Company and the selling shareholders in the ratio of 41:9.
7	Offer for sale (OFS)	NA	720.28	NA	720.28	0	
			3990.47		2106.5	0	

Deviation or variation could mean:
(a) Deviation in the objects or purposes for which the funds have been raised or
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

SUV & CO. CHARTERED ACCOUNTANTS FRN: 0 DELHI

LOGICIEL SOLUTIONS LIMITED
(Formerly Logiciel Solutions Pvt. Ltd.)

CIN: L72900PB2011PLC035275

Date: 14-11-2026

The General Manager,
Department of Corporate Services (SME)
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip Code – 544625

ISIN – INE1BA901016

Sub: **Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)**

I, Umesh Sharma, Managing Director of **Logiciel Solutions Limited** ("the Company"), hereby declare that the Statutory Auditors of the Company, M/s S U V & Co., Chartered Accountants, (Firm Registration No. 029077N), have issued a Limited Review Report with Unmodified Opinion on the unaudited Financial Results of the Company for the half year ended 30th September, 2026.

This declaration is issued in compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. Kindly take the above information on record.

You are requested to take the same on your record.

Thanking you,

Yours Faithfully,

For **LOGICIEL SOLUTIONS LIMITED**
(formerly known as Logiciel Solutions Private Limited)

UMESH SHARMA

Digitally signed by
UMESH SHARMA
Date: 2026.11.14
12:27:41 +05'30'

Umesh Sharma
(Managing Director)
DIN: 03550371