SIGMA ADVANCED SYSTEMS

SIGMA ADVANCED SYSTEMS LIMITED

CIN: L24100TN1999PLC042730
Survey No. 1/1, Plot No. 24/A, Hardware Park, Srisailam Road
Kancha Imarat, Raviryala Village, Maheswaram Mandal
Hyderabad - 501510, Telangana, India
Telephone : +91 40 6965 2222
Website : www.sigmaadvsys.com E-mail : investors@sigmaadvsys.com

Date: August 13, 2026

To,

BSE Limited Phiroze JeeJee Bhoy Towers Dalal Street, Fort Mumbai 400001 **Scrip Code:** 532408	**National Stock Exchange of India Limited** Exchange Plaza Bandra-Kurla Complex, Bandra(E) Mumbai 400051 **Symbol:** SIGMAADV

Dear Sir(s),

Sub: Outcome of the Board Meeting held on August 13, 2026.

A) We refer to our letter dated August 10, 2026 intimating you of the convening of the Meeting of the Board of Directors of our company. In this regard, we wish to inform that the Board of Directors of our Company met today i.e. August 13, 2026 & approved the Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter ended on June 30, 2026 in the format prescribed under Regulation 33 of the SEBI (LODR) Regulations, 2015 and other applicable provisions of SEBI (LODR) Regulations, 2015. In this connection we enclose the following:

a. Standalone Un-audited Financial Results for the quarter ended on June 30, 2026.
b. Auditors' Limited Review Report on above Standalone un-audited financial results.
c. Consolidated Un-audited Financial Results for the quarter ended on June 30, 2026.
d. Auditors' Limited Review Report on above Consolidated un-audited financial results.

Pursuant to Regulation 47 of the SEBI (LODR) Regulations, 2015, we would be publishing an extract of the financial results in the prescribed format in English and Tamil Newspapers within the stipulated time. The financial results (Standalone & Consolidated) would be available on the website of the Company i.e. at https://sigmaadvsys.com/investors-services/financials-reports/ and also on the websites of the stock exchanges i.e. www.bseindia.com and www.nseindia.com.

We further wish to inform that the Meeting of the Board of Directors of the company commenced at 3:30 p.m. and concluded at 5:15 p.m.

Kindly take the information on record.

For **Sigma Advanced Systems Limited**
(Formerly Known as Megasoft Limited)

SIGMA ADVANCED SYSTEMS LIMITED

Sunil Kumar Kalidindi
Executive Director and CEO
DIN: 02344343

SIGMA ADVANCED SYSTEMS LIMITED

(Formerly Known as "Megasoft Limited")

Registered Office: No.43/1(129 to 140) Prestige Palladium, 8th Floor, Greams Road, Nungambakkam, Greams Road, Chennai, Chennai, Tamil Nadu, India, 600006

Corporate Office : Survey No. 1/1, Plot no. 24/A Hardware Park Srisailam Road Kancha Imarat, Raviryala Village, Maheswaram Mandal Hyderabad, Nadergul, K.V Rangareddy, Telangana, India - 501510

Standalone Unaudited Financial Results For Quarter Ended 30th June,2026

CIN: L24100TN1999PLC042730, Phone: +91-44-24616768 Fax: +91-44-24617810, Email: investors@sigmaadvsys.com

Part I — (Rs) In Lakhs

	Particulars	Standalone			
		Quarter Ended			Year ended
		30/06/2026 (Unaudited)	31/03/2026 (Audited)	30/06/2025 (Unaudited)	31/03/2026 (Audited)
I	Revenue from Operations	4,132.85	10,569.53	521.39	15,764.16
II	Other Income				
a	Profit on Sale of Property	-	-	18,463.74	18,463.74
b	Rental Income	-		48.67	68.46
c	Others	622.09	2,466.59	300.35	4,411.38
III	**Total Revenue (I + II)**	**4,754.94**	**13,036.13**	**19,334.14**	**38,707.74**
IV	Expenses:				
a	Cost of materials consumed	1,963.86	7,697.45	274.24	10,544.27
b	Purchases of Stock-in-Trade	-	-	-	-
c	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	351.87	(556.15)	(87.20)	(58.52)
d	Employee benefits expense	437.77	371.64	293.35	1,268.64
e	Finance costs	228.36	361.43	363.58	990.00
f	Depreciation and amortisation expense	104.85	109.55	96.09	415.90
g	Other expenses	396.22	202.60	1,554.71	2,148.81
	Total Expenses (IV)	**3,482.92**	**8,186.53**	**2,494.76**	**15,309.10**
V	**Profit/ (Loss) before exceptional items and tax (III - IV)**	**1,272.02**	**4,849.59**	**16,839.38**	**23,398.64**
VI	Exceptional items	-	-	-	-
VII	**Profit/ (Loss) after exceptional items and before tax (V + VI)**	**1,272.02**	**4,849.59**	**16,839.38**	**23,398.64**
VIII	**Tax expense:**				
a	Current tax	258.50	183.38	3,100.00	3,283.38
b	Deferred tax	56.53	-	-	52.35
c	Tax of earlier years	-	-	-	-
	Total tax expenses	**315.04**	**183.38**	**3,100.00**	**3,335.73**
IX	**Profit (Loss) for the period (VII-VIII)**	**956.99**	**4,666.21**	**13,739.38**	**20,062.91**
X	**Other Comprehensive Income**				
	A. Items that will not be reclassified to profit or loss:				
	i) Remeasurement of post employment benefit obligation	(1.85)	7.14	-	13.29
	ii) changes in revaluation surplus				
	Income tax relating to these items	**0.47**	-	-	-
	B. Items that will be reclassified to profit or loss:				
	i) fair value Changes in Equity instruments through OCI	-	-	-	-
	Income tax relating to these items	-	-	-	-
	Total Other Comprehensive Income	**(1.39)**	**7.14**	-	**13.29**
XI	**Total Comprehensive income for the year (IX+X)**	**955.60**	**4,673.35**	**13,739.38**	**20,076.20**
XII	**Paid up equity share capital (Face value of Rs.10/- each)**	**17,623.97**	**17,623.97**	**7,377.00**	**17,623.97**
XIII	**Reserves Excluding revlauation reserves**				**29,809.29**
XIV	**Earnings per share:**				
	Earnings per equity share				
	Basic earnings (loss) per share	**0.54**	**2.65**	**7.80**	**11.38**
	Diluted earnings (loss) per share	**0.54**	**2.65**	**7.80**	**11.38**
XV	**Disclosure of notes on financial results**				-

For Sigma Advanced Systems Limited

SIGMA ADVANCED SYSTEMS LIMITED

Sunil Kumar Kalidindi
Executive Director & CEO
(DIN: 02344343)

Date : 13-08-2026
Place: Hyderabad

N.C.RAJAGOPAL & CO.
Chartered Accountants

22, Krishnaswamy Avenue
Luz Church Road, Mylapore,
Chennai 600 004.

Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company for the Quarter Ended 30th June, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Sigma Advanced Systems Limited (Formerly Known as Megasoft Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of Sigma Advanced Systems Limited (Formerly Known as Megasoft Limited) for the quarter and period ended 30th June, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. 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 financial statements are 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.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **N.C. Rajagopal & Co.,**
Chartered Accountants
(Firm Regn No.: 003398S)

RAJAGOPAL & CO. No.22, Krishnaswamy Avenue Mylapore Chennai - 4 Chartered Accountants

Place: Chennai
Date: 13-08-2026

Arjun S
Partner
(Membership No.: 230448)
UDIN: **26230448TJRDII9369**

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Telephone : +91 40 6965 2222
Website : www.sigmaadvsys.com E-mail : investors@sigmaadvsys.com

NOTES:

Standalone

1. The Company is having only one segment i.e., Aerospace and Defence.

2. The above results were reviewed by the Audit / Risk & Compliance Committee and approved by the Board of Directors at their meeting on 13th August, 2026.

3. Pursuant to the provisions of the SEBI Listing Regulations, an extract of Standalone & Consolidated financial results is being published in the newspapers. The Standalone and Consolidated Unaudited financial results will be made available on the company's website i.e. at https://sigmaadvsys.com/reports/ and also on the websites of the stock exchanges i.e. www.bseindia.com and www.nseindia.com.

SIGMA ADVANCED SYSTEMS LIMITED

SIGMA ADVANCED SYSTEMS LIMITED

(Formerly Known as "Megasoft Limited")

No.43/1(129 to 140) Prestige Palladium, 8th Floor, Greams Road, Nungambakkam, Greams Road, Chennai, Chennai, Tamil Nadu, India, 600006

Corporate Office : Survey No. 1/1, Plot no. 24/A Hardware Park Srisailam Road Kancha Imarat, Raviryala Village, Maheswaram Mandal Hyderabad, Nadergul, K.V Rangareddy, Telangana, India - 501510

Consolidated Unaudited Financial Results For Quarter 30th June 2026

CIN: L24100TN1999PLC042730, Phone: +91-44-24616768 Fax: +91-44-24617810, Email: investors@sigmaadvsys.com

Part II — (Rs) In Lakhs

	Particulars	Consolidated			
		Quarter Ended			Year ended
		30/06/2026 (Unaudited)	31/03/2026 (Audited)	30/06/2025 (Unaudited)	31/03/2026 (Audited)
I	Revenue from Operations	37,427.73	32,281.54	521.39	49,187.74
II	Other Income				
	Profit on Sale of Property Plant & Equipment	-	214.30	18,463.74	18,731.88
	Rental Income	264.09	257.56	48.67	494.03
	Others	231.25	8,592.46	281.68	10,354.52
III	**Total Revenue (I + II)**	**37,923.07**	**41,345.87**	**19,315.47**	**78,768.17**
IV	Expenses:		-	-	
a	Cost of materials consumed	14,083.15	16,804.24	274.24	21,159.72
b	Purchases of Stock-in-Trade	-	-	-	-
c	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	689.23	(4,574.01)	(87.20)	(2,680.44)
d	Employee benefits expense	8,755.09	8,287.56	293.35	14,467.25
e	Finance costs	756.52	1,050.72	363.58	1,971.79
f	Depreciation and amortisation exp	751.44	664.93	96.09	1,453.14
g	Other expenses	7,808.30	6,237.34	1,556.83	11,449.79
	Total Expenses (IV)	**32,843.73**	**28,470.78**	**2,496.90**	**47,821.25**
V	**Profit/ (Loss) before exceptional items and tax (III - IV)**	**5,079.35**	**12,875.09**	**16,818.57**	**30,946.92**
VI	Exceptional items	(157.75)	(137.52)	-	(1,050.17)
VII	**Profit/ (Loss) after exceptional items and before tax (V + VI)**	**4,921.60**	**12,737.57**	**16,818.57**	**29,896.75**
VIII	**Tax expense:**				
a	Current tax	1,049.52	182.59	3,100.00	3,285.99
b	Deferred tax	56.53	0.02	-	52.37
c	Tax on earlier years	-	-	-	-
IX	**Total tax expenses**	1,106.06	182.61	3,100.00	3,338.35
X	**Profit (Loss) for the period from continuing operations (VII-IX)**	**3,815.54**	**12,554.96**	**13,718.57**	**26,558.40**
XI	Share of profit (loss) of associates and joint ventures accounted for using equity method	(274.39)	289.94	(78.76)	245.92
XII	**Profit (Loss) for the period (X + XI)**	**3,541.16**	**12,844.90**	**13,639.81**	**26,804.31**
XIII	**Other Comprehensive Income**		-	-	
	A 1. Items that will not be reclassified to profit or loss:				
	i) Remeasurement of post employment benefit obligation	(1.45)	14.81	-	20.43
	ii) Changes in foreign currency translation reserve	(4.34)	29.56	-	33.58
	iii) Share of other comprehensive income from Associate	(1.30)	5.10	-	5.10
	A 2. Income tax relating to these items	0.47	-	-	-
	B. 1. Items that will be reclassified to profit or loss:				
	i) fair value Changes in Equity instruments through OCI		-		
	B 2. Income tax relating to these items.		-	-	-
	Total Other Comprehensive income for the year	**(6.62)**	**49.48**	-	**59.11**
XIV	**Total Comprehensive income for the year (XII+XIII)**	**3,534.54**	**12,894.38**	**13,639.81**	**26,863.43**
XV	**Total profit or loss, attributable to**				
	Profit/loss attributable to owners of parent	2,390.24	12,844.76	13,639.83	26,804.29
	Total profit/loss attributable to non-controlling interests	1,150.92	0.15	(0.03)	0.02
XVI	**Total Comprehensive income for the period attributable to**				
	Comprehensive income for the period attributable to owners of parent	2,383.62	12,894.23	13,639.81	26,863.41
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	1,150.92	0.15	-	0.02

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XVII	**Details of equity share capital**				
a	Paid-up equity share capital	17,623.97	17,623.97	7,377.00	17,623.97
b	(face value of the share shall be indicated)	10.00	10.00	10.00	10.00
XVIII	**Reserves excluding revaluation reserve**				29,216.51
XXI	**Earnings per share:**				
a	**Earnings per equity share**				
	Basic earnings (loss) per share	2.01	7.29	7.74	15.21
	Diluted earnings (loss) per share	2.01	7.29	7.74	15.21

For Sigma Advanced Systems Limited

SIGMA ADVANCED SYSTEMS LIMITED

Sunil Kumar Kalidindi
Executive Director & CEO
(DIN: 02344343)

Date : 13.08.2026
Place: Hyderabad

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of the Company for the Quarter Ended 30th June, 2026 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Sigma Advanced Systems Limited (Formerly Known as Megasoft Limited)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Sigma Advanced Systems Limited ("the Parent") and its subsidiaries (the Parent and its subsidiary together referred to as "the Group") and its share of net profit after tax and total comprehensive income of its associates (refer annexure for the List of Subsidiaries and Associates included in the statement) for the quarter ended 30th June, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

   This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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,as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.Our responsibility is to express a conclusion on the Statement based on our review.

2. 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 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

3. Based on our review conducted as stated above and upon consideration of the review reports of the other auditors referred to in paragraph 4 and 5 below, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Indian accounting standards ("IND AS") prescribed under the Companies Act 2013, as amended, read with relevant rules thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)

N.C. RAJAGOPAL & CO. No.22, Krishnaswamy Avenue Mylapore Chennai - 4 Chartered Accountants

Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. We did not review the interim financial results of 19 subsidiaries included in the Unaudited Consolidated financial results, whose Total Revenue is of Rs. 33,772.89 lakhs total net profit after tax of Rs. 2,854.21 lakhs and Total Comprehensive Income of Rs. 2,526.10 lakhs for the quarter ended 30th June, 2026. The Unaudited Consolidated financial results also includes the Group's share of net loss after tax of Rs. 274.39 lakhs and Total Comprehensive Loss of Rs. 275.68 lakhs for the quarter ended 30th June, 2026 as considered in the statement. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, is based solely on the reports of the other Auditor and the procedures performed by us stated in paragraph 3 above.

5. The financial information of Subsidiaries that are located outside India have been prepared in accordance with accounting principles generally accepted in their respective countries. The Company's Management has converted this financial information to Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India from accounting principles generally accepted in their countries. We have reviewed these conversion adjustments made by the Company's Management. Our conclusion in so far as it relates to such subsidiaries located outside India, is based on the aforesaid conversion adjustments prepared by the Company's Management and reviewed by us.

Our report is not modified in respect of the above matters.

For **N.C. Rajagopal & Co.,**
Chartered Accountants
(Firm Regn No.: 003398S)

Rajagopal & Co. No.22, Krishnaswamy Avenue Mylapore Chennai - 4 Chartered Accountants

Arjun S
Partner
(Membership No.: 230448)
UDIN: **26230448IXRYHY4854**

Place: Chennai
Date: 13-08-2026

Annexure to Limited Review Report

List of Subsidiaries

1. Velapan Systems Private Limited
2. Indorus Systems Private Limited (Formerly Known as Indorus Opto sights Private Limited)
3. Sigma Advanced Systems UK Limited
4. AS Strategic Private Limited

Subsidiaries of Sigma Advanced Systems UK Limited:

i. Nasmyth Group Ltd

Subsidiaries of Nasmyth Group Ltd

i. Nasmyth Asia (IN) Private limited
ii. Nasmyth Technologies Ltd
iii. Nasmyth IEC Ltd
iv. Nasmyth Doughty Ltd
v. GEB Surface Treatments Ltd
vi. Nasmyth Coventry Ltd
vii. Nasmyth Enterprises Ltd
viii. Nasmyth Henton Ltd
ix. Nasmyth Industries Ltd
x. Nasmyth Bulwell Ltd

Subsidiaries of AS Strategic Private Limited

i. AS Strategic International Pte. Limited
ii. EME Advance Systems Private Limited
iii. ABRA Manufacturing India Private Limited (formerly known as Defworks Systems Private Limited)
iv. Arquimea Technologies India Private Limited

List of Associate

1. Indrajaal Drone Defence India Private Limited

N.C. RAJAGOPAL & CO. No.22, Krishnaswamy Avenue Mylapore Chennai - 4 Chartered Accountants

Consolidated

1. The Company is having only one segment i.e., Aerospace and Defence.

2. The above results were reviewed by the Audit / Risk & Compliance Committee and approved by the Board of Directors at their meeting on 13th August, 2026.

3. During the quarter ended 30th June 2026, the company acquired 51% stake in AS Strategic Private Limited. The financial statements of the acquired entity have been consolidated from the date of obtaining control.

4. Pursuant to the provisions of the SEBI Listing Regulations, an extract of Standalone & Consolidated financial results is being published in the newspapers. The Standalone and Consolidated Unaudited financial results will be made available on the company's website i.e. at https://sigmaadvsys.com/reports/ and also on the websites of the stock exchanges i.e. www.bseindia.com and www.nseindia.com.

5. The Company has the following Wholly Owned Subsidiary / Subsidiary / Associate Companies as on 30th June, 2026 namely:

S No.	Name	Type of Subsidiary
a.	Velapan Systems Private Limited	Wholly Owned Subsidiary
b.	Sigma Advanced Systems UK Limited and its subsidiaries	Wholly Owned Subsidiary
c.	Indorus Systems Private Limited (formerly known as Indorus Opto Sights Private Limited)	Subsidiary
d.	AS Strategic Private Limited & its subsidiaries	Subsidiary
e.	Indrajaal Drone Defence India Private Limited	Associate Company

SIGMA ADVANCED SYSTEMS LIMITED

B) Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. - **Not Applicable for the Quarter ended on June 30, 2026.**

C) Disclosing Outstanding Default on Loans and Debt Securities- **Nil Default on Loans and Debt Securities for the Quarter ended on June 30, 2026.**

D) Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable for the Quarter ended on June 30, 2026.**

SIGMA ADVANCED SYSTEMS LIMITED