

Date: May 25, 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
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Dear Sir(s),

Sub: Outcome of the Board Meeting held on May 25, 2026.

We refer to our letter dated May 20, 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 the Company met today & approved, *inter alia*, the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended on March 31, 2026 in the format prescribed under Regulation 33 of the SEBI (LODR) Regulations, 2015. In this regard we enclose the following:

A):

1. Standalone Audited Financial Results for the quarter and year ended March 31, 2026
2. Auditors' Report on above Standalone Audited Financial Results
3. Consolidated Audited Financial Results for the quarter and year ended March 31, 2026
4. Auditors' Report on above Consolidated Audited Financial Results
5. Statement of Assets and Liabilities as at March 31, 2026
6. Standalone and Consolidated Cash Flow Statement for year ended March 31, 2026

Further, the Board, *inter alia*, has resolved the following:

- a) Approved the Re-appointment of Mr. Sivalenka Kalyan Vijay, (DIN: 06404449), Non-Executive - Independent Director of the Company for a Second Term of Five Consecutive years w.e.f June 28, 2026 (**Disclosure is enclosed as Annexure-A**)
- b) Approved the Postal Ballot Notice relating to Re-appointment of Mr. Sivalenka Kalyan Vijay
- c) Considered, approved and accepted the resignation of Mr. Thakur Vishal Singh, Company Secretary & Compliance Officer of the Company (**Disclosure is enclosed as Annexure-B**)
- d) Appointed Mr. Krishna Chaitanya Sadhu as Company Secretary and Compliance Officer of the Company (**Disclosure is enclosed as Annexure-C**)
- e) Took note of the Compliance of Reg 17 of SEBI LODR Regulations, 2015 w.r.t. having a minimum Board constitution with at least 6 Directors having paid the fine for non-compliance thereof as required for the quarter ended on December 31, 2025 and advised the management that going forward to ensure Compliance with the SEBI LODR Regulations, 2015.

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 March 31, 2026.



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

- C) Disclosing Outstanding Default on Loans and Debt Securities- **Nil Default on Loans and Debt Securities for the Quarter ended on March 31, 2026.**
- D) Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) -**Enclosed the same with the XBRL FULL Results.**

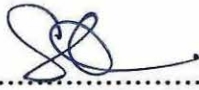
Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule III of the said Regulations, SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/L3762/2026 dated January 30, 2026 are enclosed as Annexure-A to D.

Pursuant to Regulation 47 of the SEBI (LODR) Regulations, 2015, we would be publishing an extract of the aforesaid financial results (Standalone & Consolidated) in the prescribed format in English and Tamil Newspapers within the stipulated time. The said 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 4:30 p.m and concluded at 7:15 p.m.

Kindly take the information on record.

For Sigma Advanced Systems Limited
(Formerly Megasoft Limited)



.....
Sunil Kumar Kalidindi
Executive Director and CEO
DIN: 02344343



SIGMA ADVANCED SYSTEMS LIMITED

(Formerly Known as "Megasoft Limited")

Registered Office: #85, Kutchery Road, Mylapore, Chennai, India - 600 004

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

Audited Financial Results For Quarter and Year Ended 31st March,2026

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

Part I

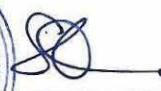

(Rs) In Lakhs

Particulars	Standalone				
	Quarter Ended			Year ended	
	31/03/2026 (Audited)	31/12/2025 (Unaudited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
I Revenue from Operations	10,569.53	2,858.66	5,673.35	15,764.16	10,735.60
II Other Income					
a Profit on Sale of Property	-	-	-	18,463.74	-
b Rental Income	-	-	1,135.00	68.46	3,673.04
c Others	2,466.59	1,288.66	70.62	4,411.38	484.00
III Total Revenue (I + II)	13,036.13	4,147.33	6,878.97	38,707.74	14,892.63
IV Expenses:					
a Cost of materials consumed	7,697.45	1,621.35	3,115.62	10,544.27	6,707.63
b Purchases of Stock-in-Trade	-	-	-	-	-
c Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(556.15)	251.97	391.92	(58.52)	535.99
d Employee benefits expense	371.64	352.91	236.93	1,268.64	935.63
e Finance costs	361.57	242.84	522.22	990.14	1,985.90
f Depreciation and amortisation expense	108.34	105.36	130.78	411.93	486.85
g Other expenses	203.67	219.60	215.92	2,152.64	1,004.82
Total Expenses (IV)	8,186.53	2,794.04	4,613.40	15,309.10	11,656.82
V Profit/ (Loss) before exceptional items and tax (III - IV)	4,849.59	1,353.29	2,265.56	23,398.64	3,235.81
VI Exceptional items	-	-	-	-	-
VII Profit/ (Loss) after exceptional items and before tax (V + VI)	4,849.59	1,353.29	2,265.56	23,398.64	3,235.81
VIII Tax expense:					
a Current tax	183.38	-	502.64	3,283.38	717.90
b Deferred tax	-	52.35	(8.24)	52.35	(11.77)
c Tax of earlier years	-	-	-	-	-
Total tax expenses	183.38	52.35	494.40	3,335.73	706.13
IX Profit (Loss) for the period (VII-VIII)	4,666.21	1,300.94	1,771.16	20,062.91	2,529.67
X Other Comprehensive Income					




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	A. Items that will not be reclassified to profit or loss:					
	i) Remeasurement of post employment benefit obligation	7.14	6.15	5.68	13.29	5.68
	ii) changes in revaluation surplus					
	Income tax relating to these items					
	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	7.14	6.15	5.68	13.29	5.68
XI	Total Comprehensive income for the year (IX+X)	4,673.35	1,307.09	1,776.84	20,076.20	2,535.35
XII	Paid up equity share capital (Face value of Rs.10/- each)	17,623.97	7,377.00	7,377.00	17,623.97	7,377.00
XIII	Reserves Excluding revaluation reserves				29,809.29	17,206.32
XIV	Earnings per share:					
	Earnings per equity share					
	Basic earnings (loss) per share	2.65	0.74	1.00	11.38	1.44
	Diluted earnings (loss) per share	2.65	0.74	1.00	11.38	1.44
XV	Disclosure of notes on financial results	-	-	-	-	-
For Sigma Advanced Systems Limited						
 						
Sunil Kumar Kalidindi Executive Director & CEO (DIN: 02344343)						
Date : 25-05-2026						
Place: Hyderabad						

Independent Auditor's Report on Audited Standalone Quarterly and Year to Date Financial 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,
Sigma Advanced Systems Limited.

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of Sigma Advanced Systems Limited ("the Company") for the quarter ended 31st March, 2026 and the year-to-date results for the period from 1st April, 2025 to 31st March, 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, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year-to-date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records, in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness, of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results.

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to these risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieve fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matters

1. We did not review or audit the financial information pertaining to Sigma Advanced Systems Private Limited (Transferor Company), which has been merged with the Company pursuant to the Scheme of Amalgamation, for the quarter and year ended 31st March 2025, the financial effects of which have been included in the restated comparative figures presented in the accompanying Statement. These figures have been taken based on the annual audited financial statements for the year ended 31st March 2025, which were audited by another auditor who expressed an unmodified opinion thereon.

Accordingly, our review conclusion on the Statement, insofar as it relates to the restated comparative figures for the aforesaid periods pertaining to the Transferor Company, is based solely on such financial information, and we do not express any separate conclusion on the financial information of the Transferor Company for the said periods.



2. The Statement includes the results for the quarter ended 31st March 2026, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion is not modified with respect of above-mentioned matters.

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

Place: Chennai
Date: 25-05-2026



Arjun S
Partner



(Membership No.: 230448)
UDIN: 26230448TMXIRZ8386

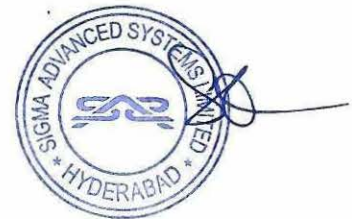
Standalone

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 25th May, 2026.
3. The company has sold its landed property, in April 2025, and the resulting profit has been disclosed appropriately in these financial results.

4. Scheme of Amalgamation:

The Company obtained an order dated 16th December, 2025 from the Hon'ble National Company Law Tribunal, Chennai Bench (NCLT) sanctioning the scheme of Amalgamation between Sigma Advanced Systems Private Limited (Transferor Company) and Megasoft Limited (Transferee Company) and their respective shareholders and creditors with the appointed date as 1st April, 2024. The Company has applied the principles laid out in Ind AS 103 and accounted for the said merger wherein the figures pertaining to the previous period(s) have been recast/restated to include the effect of the merger. Accordingly, these numbers may be different from earlier published information by the Company and to that extent not comparable.

5. The Company has divested its entire stake in Extrovis AG during the Year.
6. 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/> and also on the websites of the stock exchanges i.e. www.bseindia.com and www.nseindia.com.
7. The Statutory Auditors have carried out Audit of the above Financial Results for the quarter and 12 months ended 31st March, 2026.



SIGMA ADVANCED SYSTEMS LIMITED

(Formerly Known as "Megasoftware Limited")

Registered Office: #85, Kutcheri Road, Mylapore, Chennai, India - 600 004

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

Audited Financial Results For Quarter and Year Ended 31st March 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		
	31/03/2026 (Audited)	31/12/2025 (Unaudited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)		
I	Revenue from Operations	32,281.54	14,570.24	5,673.35	49,187.74	10,735.60	
II	Other Income						
	Profit on Sale of Property Plant & Equipment	214.30	53.84	-	18,731.88	-	
	Rental Income	257.56	168.00	1,135.00	494.03	3,673.04	
	Others	8,592.46	1,149.18	136.38	10,354.52	549.75	
III	Total Revenue (I + II)	41,345.87	15,941.26	6,944.73	78,768.17	14,958.39	
IV	Expenses:						
a	Cost of materials consumed	16,804.24	3,130.01	3,115.62	21,159.72	6,707.63	
b	Purchases of Stock-in-Trade	-	-	-	-	-	
c	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(4,574.01)	1,647.91	391.92	(2,680.44)	535.99	
d	Employee benefits expense	8,287.56	5,635.61	236.93	14,467.25	935.63	
e	Finance costs	1,050.86	535.34	522.23	1,971.93	1,985.95	
f	Depreciation and amortisation exp	663.72	587.22	130.78	1,449.17	486.85	
g	Other expenses	6,238.41	3,483.08	281.14	11,453.62	1,073.31	
	Total Expenses (IV)	28,470.78	15,019.18	4,678.62	47,821.25	11,725.36	
V	Profit/ (Loss) before exceptional items and tax (III - IV)	12,875.09	922.08	2,266.11	30,946.92	3,233.03	
VI	Exceptional items	(137.52)	(912.65)	-	(1,050.17)	-	
VII	Profit/ (Loss) after exceptional items and before tax (V + VI)	12,737.57	9.43	2,266.11	29,896.75	3,233.03	
VIII	Tax expense:						
a	Current tax	182.59	3.40	502.64	3,285.99	717.90	
b	Deferred tax	0.02	52.35	(8.24)	52.37	(11.77)	
c	Tax on earlier years	-	-	-	-	-	
IX	Total tax expenses	182.60	55.75	494.40	3,338.35	706.13	
X	Profit (Loss) for the period from continuing operations (VII-IX)	12,554.97	(46.32)	1,771.71	26,558.40	2,526.90	
XI	Share of profit (loss) of associates and joint ventures accounted for using equity method	289.94	(56.56)	(907.15)	245.92	(3,925.36)	
XII	Profit (Loss) for the period (X + XI)	12,844.90	(102.87)	864.56	26,804.31	(1,398.46)	
XIII	Other Comprehensive Income						
	A 1. Items that will not be reclassified to profit or loss:						
i)	Remeasurement of post employment benefit obligation	14.81	5.62	5.68	20.43	5.68	
ii)	Changes in foreign currency translation reserve	29.56	4.02	-	33.58	-	
iii)	Share of other comprehensive income from Associate	5.10	-	(702.36)	5.10	(702.36)	
	A 2. Income tax relating to these items						
	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	49.47	9.64	(696.68)	59.11	(696.68)	




Registered Office

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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

XIV	Total Comprehensive income for the year (XII+XIII)	12,894.38	(93.23)	167.88	26,863.43	(2,095.14)
XV	Total profit or loss, attributable to					
	Profit/loss attributable to owners of parent	12,844.76	(102.85)	864.55	26,804.29	(1,398.46)
	Total profit/loss attributable to non-controlling interests	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	12,894.23	(93.20)	167.88	26,863.41	(2,095.14)
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.15	(0.03)	-	0.02	-
XVII	Details of equity share capital					
a	Paid-up equity share capital	17,623.97	7,377.00	7,377.00	17,623.97	7,377.00
b	(face value of the share shall be indicated)	10.00	10.00	10.00	10.00	10.00
XVIII	Reserves excluding revaluation reserve				29,216.51	10,279.45
XXI	Earnings per share:					
a	Earnings per equity share					
	Basic earnings (loss) per share	7.29	(0.06)	0.49	15.21	(0.79)
	Diluted earnings (loss) per share	7.29	(0.06)	0.49	15.21	(0.79)
 For Sigma Advanced Systems Limited Sunil Kumar Kalidindi Executive Director & CEO (DIN: 02344343)						
Date : 25.05.2026						
Place: Hyderabad						



Registered Office

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

Independent Auditor's Report on the Audited Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Sigma Advanced Systems Limited.

Report on the Audit of Consolidated Financial Results.

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Sigma Advanced systems Limited ("Holding company"), its subsidiaries (holding company and its subsidiaries, together referred to as "the Group") and its Associate for the year ended 31st March, 2026 ("the Statement"), attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditor on separate audited financial statements/ financial information of the subsidiaries and associate, the Statement:

- includes the results of the following entities (refer annexure for the List of subsidiaries and Associate included in the statement).
- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net Profit, other comprehensive Income and other financial information of the Group and its associate for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the consolidated Financial Results

These Consolidated Annual financial results have been prepared on the basis of the Consolidated Annual Financial Results that has been approved by the Company's Board of



Directors. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group and its associate in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and its associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and its associate are responsible for overseeing the financial reporting process of the Group and its associate.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion, our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matters

1. We did not audit the financial statements of 22 subsidiaries, whose financial statements reflect total assets of Rs 72,515.49 lakhs as at 31st March, 2026, total revenues of Rs. 21,969.88 lakhs and Rs. 34,636.89 lakhs, total net profit/(loss) after tax of Rs 1,089.90 Lakhs and Rs. (299.32) Lakhs, and total comprehensive profit/(loss) of Rs. 644.49 Lakhs and Rs. (745.28) Lakhs, for the quarter and for the year ended 31st March 2026 respectively, and net cash



outflows of Rs 545.97 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by their respective independent auditors. One associate, whose financial statements include group share of net Profit of Rs 289.94 lakhs and Rs 245.92 lakhs and Total Comprehensive profit of Rs.295.03 Lakhs and Rs. 251.01 for the quarter and year ended 31st March 2026 respectively, as considered in the statement, whose financial statements and other financial information have been audited by their respective independent auditors.

2. We did not review or audit the financial information pertaining to Sigma Advanced Systems Private Limited (Transferor Company), which has been merged with the Company pursuant to the Scheme of Amalgamation, for the quarter and year ended 31st March 2025, the financial effects of which have been included in the restated comparative figures presented in the accompanying Statement. These figures have been taken based on the annual audited financial statements for the year ended 31st March 2025, which were audited by another auditor who expressed an unmodified opinion thereon.

Accordingly, our audit conclusion on the Statement, insofar as it relates to the restated comparative figures for the aforesaid periods pertaining to the Transferor Company, is based solely on such financial information, and we do not express any separate conclusion on the financial information of the Transferor Company for the said periods.

3. 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.
4. The Statement includes the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

For N.C Rajagopal & Co
Chartered Accountants
Firm Regn No:003398S



Arjun S
Partner



Place: Chennai
Date: 25-05-2026

Membership No: 230448
UDIN: 26230448APLGCH6570

Annexure to Audit 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

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. C&M 2016 Ltd
- xi. Nasmyth Engineering Ltd
- xii. Nasmyth Composites Ltd
- xiii. Nasmyth West Middlesex Plating Company Ltd
- xiv. Professional Welding Services Ltd
- xv. Nasmyth Bulwell Ltd

Subsidiaries of Nasmyth Bulwell Ltd

- a. L.M.D. Process Ltd
- b. Swift & Wass Ltd
- c. Excel Calibration & Test Ltd

List of Associate

1. Indrajaal Drone Defence India Private Limited




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 25th May, 2026.
3. During the quarter ended 31st December, 2025, the company acquired 100% stake in Nasmyth Group, UK through its wholly owned subsidiary in UK, Sigma Advanced Systems UK Limited (incorporated during the year). The financial statements of the acquired entity have been consolidated from the date of obtaining control, i.e, 1st November 2025 and accordingly, results for the quarter and year ended 31st March, 2026 are not comparable with the results of previous periods disclosed.
4. The Company has sold its landed property, in April 2025, and the resulting profit has been disclosed appropriately in these financial results.
5. **Scheme of Amalgamation:**

The Company obtained an order dated 16th December, 2025 from the Hon'ble National Company Law Tribunal, Chennai Bench (NCLT) sanctioning the scheme of Amalgamation between Sigma Advanced Systems Private Limited (Transferor Company) and Megasoft Limited (Transferee Company) and their respective shareholders and creditors with the appointed date as 1st April, 2024. The Company has applied the principles laid out in Ind AS 103 and accounted for the said merger wherein the figures pertaining to the previous period(s) have been recast/restated to include the effect of the merger. Accordingly, these numbers may be different from earlier published information by the Company and to that extent not comparable.

6. The Company has divested its entire stake in Extrovis AG during the Year.
7. 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/> and also on the websites of the stock exchanges i.e. www.bseindia.com and www.nseindia.com.
8. The Statutory Auditors have carried Audit of the above Financial Results for the quarter and 12 month ended 31st March, 2026.



Registered Office

9. The Company has the following Wholly Owned Subsidiary Company / Associate Company / Subsidiary as on 31st March, 2026 namely:

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



SIGMA ADVANCED SYSTEMS LIMITED

(Formerly Known as "Megasoft Limited")

Registered Office: #85, Kutchery Road, Mylapore, Chennai, India - 600 004

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

Audited Financial Results For Quarter and Year Ended 31st March,2026

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

(Rs. In Lakhs)

Statement of Asset and Liabilities


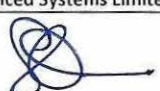
Particulars	Standalone		Consolidated	
	As at 31 March, 2026	As at 31 March, 2025	As at 31 March, 2026	As at 31 March, 2025
Assets				
1 Non-current assets				
a Property, plant and equipment	2,817.72	20,175.35	25,882.42	20,175.35
b Capital work-in-progress			919.03	
c Investment property			387.43	
d Goodwill			4,982.50	0.46
e Other intangible assets			1,268.49	
f Intangible assets under development				
g Biological assets other than bearer plants				
h Investments accounted for using equity method				
i Financial assets				
1. Investments				
a. Investments in subsidiaries	66.63	66.51		
b. Investments in associates	884.96	14,370.67	1,049.09	7,455.38
c. Other investments				
2. Other financial assets	29,321.79	2,108.41	1,729.67	2,108.41
j Deferred tax assets (net)		52.35	0.11	52.47
k Income tax assets (net)				
l Other non-current assets	5,168.73	3,531.13	5,168.73	3,531.13
Total non-current assets	38,259.84	40,304.41	41,387.48	33,323.21
2 Current assets				
a Inventories	1,649.55	1,959.15	19,333.64	1,959.15
Current financial asset				
b Current investments				
c Trade receivables, current	14,260.46	5,903.56	36,343.86	5,903.56
d Cash and cash equivalents	1,174.31	947.23	2,075.63	999.81
e Bank balance other than cash and cash equivalents	366.16	37.59	366.16	37.59
f Loans - current				
g Income tax assets (net)		1,062.33		1,062.33
h Other current assets	6,915.62	3,545.44	6,406.21	3,548.78
Total current assets	24,366.10	13,455.31	64,525.51	13,511.22
a Non-current assets classified as held for sale		-	-	-
b Regulatory deferral account debit balances and related deferred tax Assets		-	-	-
Total assets	62,625.95	53,759.73	1,05,912.99	46,834.43
Equity and liabilities				
1 Equity				
Equity attributable to owners of parent				
a Equity share capital	17,623.97	7,377.00	17,623.97	7,377.00
b Other equity	29,809.29	19,980.05	29,216.51	13,053.17
Total equity attributable to owners of parent	47,433.26	27,357.05	46,840.48	20,430.18
c Non controlling interest		-	0.07	0.05
Total equity	47,433.26	27,357.05	46,840.56	20,430.23





Registered Office

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

2	Liabilities				
	Non-current liabilities				
	Non-current financial liabilities				
a	Borrowings, non-current	4,396.72	12,873.52	10,678.45	12,873.52
b	Lease Liabilities	328.04	97.67	2,688.65	97.67
c	Trade payables, non-current				
d	Other non-current financial liabilities		2,235.47		2,235.47
	Total non-current financial liabilities	4,724.75	15,206.67	13,367.10	15,206.67
d	Provisions, non-current	203.88	181.40	203.88	181.40
e	Deferred tax liabilities (net)				-
f	Deferred government grants, Non-current		-		-
g	Other non-current liabilities		-		-
	Total non-current liabilities	4,928.64	15,388.07	13,570.98	15,388.07
	Current liabilities				
	Current financial liabilities				
a	Borrowings, current	2,248.62	1,753.48	19,360.45	1,753.48
b	Lease Liabilities	86.96	76.98	439.30	76.98
c	Trade payables, current	-	-	-	-
	a. Total outstanding dues of micro enterprises and small enterprises		-	0.25	0.45
	b. Total outstanding dues of creditors other than micro enterprises and small enterprises	5,327.17	1,961.67	19,282.21	1,961.79
d	Other current financial liabilities	53.32	92.90	53.67	92.90
	Total current financial liabilities	7,716.07	3,885.04	39,135.89	3,885.61
e	Other current liabilities	1,133.49	63.41	1,154.68	63.41
f	Provisions, current	1,414.48	7,066.16	5,210.88	7,067.12
g	Current tax liabilities (Net)		-		
h	Deferred government grants, Current				
	Total current liabilities	10,264.04	11,014.61	45,501.46	11,016.13
3	Liabilities directly associated with assets in disposal group classified as held for sale		-		-
4	Regulatory deferral account credit balances and related deferred tax liability		-		-
	Total liabilities	15,192.68	26,402.67	59,072.44	26,404.20
	Total equity and liabilities	62,625.95	53,759.73	1,05,912.99	46,834.43
Note: The disclosure is an extract of the Audited Balance Sheet as at 31 March, 2026 and 31 March, 2025 prepared in compliance with the Indian Accounting Standard (IND-AS)					
 For Sigma Advanced Systems Limited					
 Sunil Kumar Kalidindi Executive Director & CEO					
Date: 25.05.2026					
Place: Hyderabad					

SIGMA ADVANCED SYSTEMS LIMITED (Formerly known as Megasoft Limited) CIN : L24100TN1999PLC042730 STANDALONE CASH FLOW STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026 <i>(All amounts are in Lakhs of Indian rupees unless otherwise stated)</i>		
Particulars	As on 31st March 2026	As on 31st March 2025
A Cash flow from Operating Activities		
Net Profit Before Tax	23,398.64	3,241.49
Adjusted for:		
Depreciation	411.93	486.85
Interest Income	(1,664.43)	(333.39)
Interest & Bank Charges	990.14	1,985.90
Profit on sale of property, plant and equipment	(18,463.74)	
Operating Profit Before Working Capital Changes	4,672.54	5,380.84
Adjusted for:		
Other Non-Current Assets	(1,029.19)	(2,830.93)
Other Current Assets	(3,370.18)	(1,475.92)
Inventories	309.61	82.15
Bank Balances other than Cash & Cash Equivalents	(328.57)	106.75
Trade Receivables and Other Assets	(8,356.90)	(707.35)
Trade and other payables	3,325.92	1,197.39
Other non current liabilities	(5,574.63)	4,961.38
Lease Liabilities	240.34	(61.49)
Other Payables	(2,212.99)	(637.67)
Cash Generated from operations	(12,324.05)	6,015.15
Taxes paid :	(1,214.73)	(76.85)
Net Cash from / (Used in) Operating Activities [A]	(13,538.79)	5,938.30
B Cash Flow from Investing activities		
Purchase of Property, Plant and Equipment	(4,749.08)	(1,741.46)
Transfer of Property, Plant and Equipment	40,158.53	
Investments	13,485.58	(0.51)
Loans Given	(27,821.79)	(500.00)
Loans Repaid		
Interest Income	1,664.43	333.39
(Creation of deposits)/Closure of deposits		
Net Movement in Inter Corporate Loans Given		
Sale of Property, Plant and Equipment		
Net Cash from / (Used in) Investing Activities [B]	22,737.67	(1,908.58)
Increase / (Decrease) on Borrowings	(7,981.66)	(3,065.32)
Interest & Bank Charges	(990.13)	(1,985.91)
Net Cash flow from/(Used in) Financing Activities [C]	(8,971.80)	(5,051.23)
Net Cash Flows during the year {A+B+C}	227.08	(1,021.51)
Cash & Cash Equivalents (Opening Balance)	947.23	1,968.74
Cash & Cash Equivalents (Closing Balance)	1,174.31	947.23





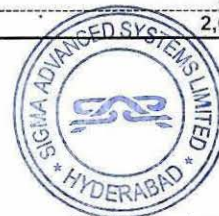
Registered Office

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

SIGMA ADVANCED SYSTEMS LIMITED (Formerly known as Megasoft Limited)
CIN : L24100TN1999PLC042730
CONSOLIDATED CASH FLOW STATEMENTS FOR THE NINE MONTHS ENDED 31st March 2026

(All amounts are in Lakhs of Indian rupees unless otherwise stated)

Particulars	As on 31st March 2026	As on 31st March 2025
A Cash flow from Operating Activities		
Net Profit Before Tax	30,142.67	(692.33)
Adjusted for:		
Depreciation	1,449.17	486.85
Interest Income	360.68	(361.23)
Interest & Bank Charges	(216.47)	1,985.95
Profit on sale of property, plant and equipment	(18,463.74)	
Profit on sale of Extroviss (Associate)	(7,689.40)	
Movement in Foreign Currency Translation Reserve	(452.99)	
Operating Profit Before Working Capital Changes	5,129.91	1,419.24
Adjusted for:		
Other Non-Current Assets	(976.82)	(2,830.93)
Other Current Assets	(1,768.99)	(1,478.36)
Inventories	(3,312.13)	82.15
Bank Balances other than Cash & Cash Equivalents	(328.57)	106.74
Trade Receivables and Other Assets	(12,198.21)	(707.35)
Trade and other payables	(5,640.65)	5,418.74
Other non current liabilities	(2,396.60)	65.66
Lease Liabilities	240.34	(61.48)
Cash Generated from operations	(21,251.72)	2,014.42
Taxes paid :	(1,217.34)	(76.85)
Net Cash from / (Used in) Operating Activities [A]	(22,469.05)	1,937.56
B Cash Flow from Investing activities		
Purchase of Property, Plant and Equipment	(5,976.96)	(1,741.47)
Construction of Fixed Asset(CWIP)	(919.03)	
Sale of Property, Plant and Equipment	40,158.52	
Sale of Investments	14,017.04	3,925.36
Investments		
Loans Given	(27,821.79)	(500.00)
Loans Repaid		(0.51)
Interest Income	(360.68)	361.23
Purchase consideration paid for acquisition, net of cash acquired	(19,713.63)	
Net Cash from / (Used in) Investing Activities [B]	(616.54)	2,044.61
C Cash Flow from Financing activities		
Increase / (Decrease) on Borrowings	23,944.95	(3,023.57)
Interest & Bank Charges	216.47	(1,985.95)
Net Cash flow from/(Used in) Financing Activities [C]	24,161.42	(5,009.51)
Net Cash Flows during the year (A+B+C)	1,075.83	(1,027.34)
Cash & Cash Equivalents (Opening Balance)	999.81	2,027.15
Cash & Cash Equivalents (Closing Balance)	2,075.63	999.81


Registered Office

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

Date: May 25, 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
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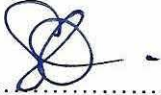
Dear Sir(s),

Sub: Declaration pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015

With reference to the above cited subject, I, Sunil Kumar Kalidindi, Executive Director and CEO of **Sigma Advanced Systems Limited** (Formerly Megasoft Limited) hereby declare that the Auditors have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone & Consolidated) for the financial year ended March 31, 2026.

Kindly take the information on record.

For Sigma Advanced Systems Limited
(Formerly Megasoft Limited)



Sunil Kumar Kalidindi
Executive Director and CEO
DIN: 02344343



Details as required under Regulation 30 of SEBI (Existing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule III of the said Regulations, SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are enclosed herewith.

Annexure A

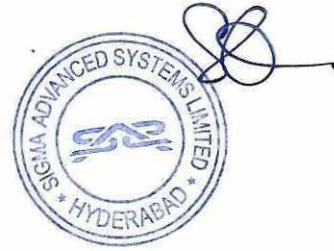
Re-appointment of Mr. Sivalenka Kalyan Vijay, (DIN: 06404449), Non-Executive - Independent Director of the Company for a Second Term of Five Consecutive years w.e.f June 28, 2026

S No.	Particulars	Details
1.	Name	Mr. Sivalenka Kalyan Vijay (DIN: 06404449)
2.	Reason for change	Re-appointment of Mr. Sivalenka Kalyan Vijay, Non-Executive - Independent Director of the Company for a Second Term of Five Consecutive years w.e.f June 28, 2026
3.	Date of Reappointment/reappointment/cessation (as applicable) and term	W.e.f June 28, 2026
4.	Brief profile (in case of appointment)	<p>Mr. Kalyan V Sivalenka, CFA is the Founder & MD of Springforth. He is a successful entrepreneur who established Springforth Investment Managers & Springforth Capital Advisors with a view to build a mid-market framed investment firm.</p> <p>Kalyan has vast experience in investments, entrepreneurship, mentoring, corporate finance, private wealth management & i-banking, and had prior corporate experience with reputed banks like CITI, HDFC & Kotak Mahindra.</p> <p>A judicious finance & investment advisory professional who believes in strong ethical & professional conduct of business. Kalyan has been actively mentoring & consulting organizations through his sharp business instincts & wide network that helps put clients & the organizations on strategic optima.</p> <p>Kalyan is a Charter holder from CFA Institute, USA, Co-chair of Programming & Continuing education, CFA Society India & Charter member of TiE. He was pre-placement mentor for IIT-Chennai & guest lecturer at various Business Schools.</p> <p>Apart from being an academican & executor, he is an accomplished orator, enjoys theatre & traveling. He has a voracious appetite for learning & is fascinated by the domains of Behavioral Economics & Financial Quant.</p> <p>He is also a Managing Partner at Hyderabad Angels Ventures Advisory Private Limited that Manages Hyderabad Angels Fund.</p>
5.	Disclosure of relationships between directors (in case of appointment of a director)	Mr. Sivalenka Kalyan Vijay is not related to any of the Directors of the Company.
6.	Mr. Sivalenka Kalyan Vijay is not debarred from holding the office of Director of any order of Securities and Exchange Board of India or any such authority.	

Annexure B

Resignation of CS Thakur Vishal Singh, Company Secretary & Compliance Officer of the Company

S No.	Particulars	Details
1.	Reason for change (appointment/ resignation):	Resignation as Company Secretary & Compliance Officer, to pursue a new professional opportunity aligned with long-term strategy towards career growth and development plans.
2.	Date of appointment/ resignation:	end of the calendar day of May 24, 2026.
3.	Brief profile:	Not Applicable



To,
The Board of Directors
Sigma Advanced Systems Limited
(Formerly Megasoft Limited)
Add: No.43/1 (# 129 to # 140), Prestige Palladium,
8th Floor, Greams Road, Nungambakkam,
Chennai, 600006, Tamil Nadu, India

Date: May 22, 2026

Sub: Resignation from the Post of Company Secretary & Compliance Officer

Respected Sir(s)/Madam,

With reference to the above cited subject and after thoughtful consideration, I have decided to resign from my position as Company Secretary & Compliance Officer of Sigma Advanced Systems Limited (Formerly Megasoft Limited) w.e.f., end of the calendar day of May 24, 2026.

This decision comes as I prepare to pursue a new professional opportunity aligned with my long-term strategy towards career growth and development plans.

I will complete the required transition formalities.

Please arrange to submit necessary forms with Registrar of Companies / Stock Exchanges and to inform any other concerned authorities in relation to my resignation.

I thank the Board of Directors for giving me the opportunity and assistance to discharge my duties during my tenure as Company Secretary & Compliance Officer of the Company.

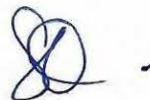
I wish the Company continued success and growth in all its future endeavours.

Thanking You
Yours faithfully,



Thakur Vishal Singh
Company Secretary & Compliance Officer
ACS: 41956

Accepted

Annexure C

Appointed CS Krishna Chaitanya Sadhu as Company Secretary and Compliance Officer of the Company

S No.	Particulars	Details
1.	Reason for change (appointment/resignation):	Appointment as Company Secretary & Compliance Officer
2.	Date of appointment/resignation:	May 25, 2026
3.	Brief profile:	<p>CS Krishna Chaitanya is a Legal and Secretarial Professional. He is a qualified Company Secretary and a Graduate in Law and Commerce. He is a member of the Institute of Company Secretaries of India.</p> <p>He has experience of about 16 years with organisations engaged in the sectors of Real Estate, EPC, FMCG, Business Consulting and Energy. In his career, he has handled various works in relation to Companies Act and other Compliances, Non-resident Investments, Capital Markets, Commercial and other Contracts including relating to M&A, Litigation and Securities Laws.</p> <p>Prior to joining Sigma, he was associated with IL&FS Engineering, Britannia Industries, JSS Pro Services and Ecoren Energy in Compliance, Secretarial and Legal Functions.</p>
4.	Disclosure of relationships between directors (in case of appointment of a director)	CS Krishna Chaitanya Sadhu is not related to any of the Directors of the Company.

(Handwritten signature)

