



Newgen Software Technologies Limited

CIN: L72200DL1992PLC049074, Registered Office: E-44/13, Okhla Phase II, New Delhi 110020, India
Tel: +91 11 46533200, 26384060, 26384146 Fax: +91 11 26383963

Date: 30th April 2026

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001	National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block, Bandra- Kurla Complex Bandra (E), Mumbai – 400051
Ref.: Newgen Software Technologies Limited (NEWGEN/INE619B01017) Scrip Code – 540900	Ref.: Newgen Software Technologies Limited (NEWGEN/INE619B01017)

Sub.: Outcome of the Board Meeting held on 30th April 2026

Ref.: (i) Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) - Audited Standalone and Consolidated Financial Results for the quarter and year ended 31st March 2026.

(ii) Regulation 30 of the Listing Regulation:

- **Recommended a final Dividend for the financial year ended 31st March 2026**
- **Re-appointment of Internal Auditors**
- **Re-appointment of Statutory Auditors**
- **34th Annual General Meeting**

(iii) Regulation 42 of the Listing Regulations: Fixation of Record Date for determining the entitlement of final dividend for the financial year 2025-26.

Dear Sir/ Ma'am,

This is to inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, 30th April 2026 which commenced at 11:05 A.M. and concluded at 11:55 A.M. has inter-alia:

Financial Results

1. Approved the Audited Standalone and Consolidated Financial Results of the Company for the 4th Quarter and Financial Year ended 31st March 2026. Accordingly, pursuant to Regulation 33 of Listing Regulations, we are enclosing herewith the above-mentioned Financial Results along with Auditors' Reports thereon and a Declaration by the Chief Financial Officer of the Company in respect of Audit Reports with unmodified opinion for the financial year 2025-26. The aforesaid documents are enclosed herewith as “Annexure-I”.

Dividend

2. Recommended a final dividend of Rs. 6/- (Rupees Six only) per equity share i.e. 60% on the face value of Rs. 10/- per share, for the year ended 31st March 2026.

Re-appointment of Internal Auditors

3. On the recommendation of Audit Committee, the Board of Directors of the Company has approved Re-appointment of PricewaterhouseCoopers Services LLP (LLPIN (Registration Number): AAI-8885) as



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Internal Auditors of the Company for the Financial year 2026-2027. The required details in this regard as per SEBI Listing Regulations are enclosed herewith as “**Annexure-II**”.

Re-appointment of Statutory Auditors for the second term of 5 (five) years

4. The Board, based on the recommendation of the Audit Committee, has Re-appointed M/s Walker Chandiook & Co LLP, Chartered Accountants (Firm Registration No. 001076N/N500013) as Statutory Auditors of the Company for the second term of 5 (five) years i.e. from the conclusion of the 34th Annual General Meeting upto the conclusion of the 39th Annual General Meeting subject to approval of shareholders of the Company in the ensuing AGM. The required details in this regard as per SEBI Listing Regulations are enclosed herewith as “**Annexure-II**”.

Annual General Meeting (“AGM”)

5. Convening of 34th AGM of the Company on Friday, 24th July 2026, through Video Conferencing/ Other Audio-Visual Means (VC/ OAVM).

Record Date:

6. Record date for the purpose of determining the name of Members for entitlement of dividend, if declared, at the ensuing AGM of the Company, will be Friday, 17th July 2026.

The details as required under Listing Regulations read with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated 30th January 2026 is enclosed as **Annexure-I and Annexure-II**, respectively.

The above information is also available on the Company’s website at <https://newgensoft.com>.

This is for your kind information and record.

Thanking you.

For Newgen Software Technologies Limited

Aman Mourya
Company Secretary & Head Legal
Encl.: a/a

Date: 30th April 2026

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001	National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block, Bandra- Kurla Complex Bandra (E), Mumbai – 400051
Ref.: Newgen Software Technologies Limited (NEWGEN/INE619B01017) Scrip Code – 540900	Ref.: Newgen Software Technologies Limited (NEWGEN/INE619B01017)

Sub.: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Ma'am,

I, Arun Kumar Gupta, Chief Financial Officer of Newgen Software Technologies limited (CIN: L72200DL1992PLC049074) and having its registered office at E-44/13, Okhla Phase-II- 110020 New Delhi-110020 hereby declare that the Statutory Auditors of the Company, M/s Walker Chandiook & Co LLP, Chartered Accountants (Firm Registration No.:001076N/N500013) have issued their Audit Report on Audited Standalone and Consolidated Financial Results of the Company for the Quarter and the Financial Year ended 31st March 2026, with unmodified opinion.

Thanking you.

For Newgen Software Technologies Limited


Arun Kumar Gupta
Chief Financial Officer



Newgen Software Technologies Ltd.

E-44/13, Okhla Phase II, New Delhi 110020, India

Tel: +91 11 46533200, 61240606, 26384146 CIN: L72200DL1992PLC049074

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Independent Auditor's Report on Consolidated Annual 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 of Newgen Software Technologies Limited

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of Newgen Software Technologies Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. 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 other auditors on separate audited financial statements of the subsidiaries, as referred to in paragraph 12 below, the Statement:
 - (i) includes the annual financial results of the entities listed in Annexure 1;
 - (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group, for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Statement* 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, 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 together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matter section below is sufficient and appropriate to provide a basis for our opinion.



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

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income, and other financial information of the Group in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, 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 financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, 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.
6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing specified under section 143(10) of the Act 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, 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. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;



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

- 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 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 ability of the Group, 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 Statement 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 Group to cease to continue as a going concern;
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
 - Obtain sufficient appropriate audit evidence regarding the financial results of the entities or business activities within the Group, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the 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.
9. We communicate with those charged with governance of the Holding Company 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.
10. 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.
11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

12. We did not audit the annual financial results of 4 subsidiaries included in the Statement whose financial information reflects total assets of ₹ 6,890.86 lacs as at 31 March 2026, total revenues of ₹ 7,022.17 lacs, total net profit after tax of ₹ 247.00 lacs total comprehensive income of ₹ 643.57 lacs, and net cash outflows of ₹ 403.74 lacs for the year ended on that date, as considered in the Statement. These annual financial results have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the audit reports of such other auditors, and the procedures performed by us as stated in paragraph 11 above.

Further, of these subsidiaries, 3 subsidiaries, are located outside India, whose annual financial results have been prepared in accordance with accounting principles generally accepted in their respective countries, and which have been audited by other auditors under generally accepted accounting principles applicable in their respective countries. The Holding Company's management has converted the financial results of such subsidiaries from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries located outside India, is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.



Walker Chandiook & Co LLP

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

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

For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No.: 007076N/N500013


Ankit Mehra

Partner

Membership No. 507429

UDIN: 26507429UOBFSX8024



Place: Gurugram

Date: 30 April 2026

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

Annexure 1

List of entities included in the Statement

1. Newgen Software Inc.
2. Newgen Computers Technologies Limited
3. Newgen Software Technologies PTE. Ltd
4. Newgen Software Technologies (UK) Limited
5. Newgen Software Technologies Canada, Ltd
6. Newgen Software Technologies Pty Ltd
7. Newgen Software Technologies L.L.C.
8. Newgen Software Technologies Company Limited



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Independent Auditor's Report on Standalone Annual 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 of Newgen Software Technologies Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of Newgen Software Technologies Limited ('the Company') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act 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, is sufficient and appropriate to provide a basis for our opinion.



Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors is 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.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, 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. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls;



Walker ChandioK & Co LLP

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

- 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 Statement 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; and
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. 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.
10. 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 Matter

11. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures 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.

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

Ankit Mehra
Partner
Membership No. 507429
UDIN: 26507429TEIRIJ7181



Place: Gurugram
Date: 30 April 2026

Statement of Consolidated Financial Results of Newgen Software Technologies Limited for the quarter and year ended 31 March 2026					
(Amount in Rupees lakhs)					
Particulars	Quarter ended			Year ended	
	31 March 2026 (Audited) (Refer note 2)	31 December 2025 (Unaudited)	31 March 2025 (Audited) (Refer note 2)	31 March 2026 (Audited)	31 March 2025 (Audited)
I Income					
Revenue from operations	45,266.83	40,027.75	42,988.98	1,57,439.56	1,48,687.92
Other income	434.87	2,004.95	1,411.83	6,700.83	6,357.59
Total income	45,701.70	42,032.70	44,400.81	1,64,140.39	1,55,045.51
II Expenses					
Employee benefits expenses	18,280.01	18,935.81	19,408.52	74,227.10	74,104.38
Finance costs	98.55	207.96	141.27	546.78	477.20
Depreciation and amortisation expenses	936.92	906.40	864.53	3,659.74	3,304.13
Other expenses	11,773.79	10,467.44	9,859.37	42,635.03	36,963.01
Total expenses	31,089.27	30,517.61	30,273.69	1,21,068.65	1,14,848.72
III Profit before exceptional items and tax	14,612.43	11,515.09	14,127.12	43,071.74	40,196.79
IV Exceptional items					
Impact of Labour Codes (Refer note 4)	(504.02)	3,509.78	-	3,005.76	-
Provision for legal claim (Refer note 5)	1,336.89	-	-	1,336.89	-
V Profit before tax	13,779.56	8,005.31	14,127.12	38,729.09	40,196.79
VI Tax expense					
Current tax	3,928.36	2,720.84	3,323.31	10,849.98	9,872.01
Deferred tax credit	(778.63)	(997.04)	(30.11)	(2,178.53)	(1,199.46)
Total tax expense	3,149.73	1,723.80	3,293.20	8,671.45	8,672.55
VII Net profit for the period / year	10,629.83	6,281.51	10,833.92	30,057.64	31,524.24
VIII Other comprehensive income for the period / year					
Items that will not be reclassified subsequently to profit or loss					
Re-measurement (losses)/gain on defined benefit plans	(16.17)	267.45	193.49	196.52	(109.52)
Income tax relating to items that will not be reclassified to profit or loss	5.65	(93.45)	(67.61)	(68.67)	38.27
Net other comprehensive income not to be reclassified subsequently to profit or loss	(10.52)	174.00	125.88	127.85	(71.25)
Items that will be reclassified subsequently to profit or loss					
Debt instruments through other comprehensive income - net change in fair value	(29.70)	(30.36)	(39.75)	(98.66)	(151.35)
Income tax relating to items that will be reclassified to profit or loss	6.91	7.08	9.26	22.98	35.26
Exchange differences on translation of foreign operations	1,271.81	376.07	97.37	2,693.04	541.83
Net other comprehensive income to be reclassified subsequently to profit or loss	1,249.02	352.79	66.88	2,617.36	425.74
Other comprehensive income for the period / year, net of income tax	1,238.50	526.79	192.76	2,745.21	354.49
IX Total comprehensive income for the period / year	11,868.33	6,808.30	11,026.68	32,802.85	31,878.73
X Profit for the period / year attributable to					
Shareholders of the Company	10,629.83	6,281.51	10,833.92	30,057.64	31,524.24
Non-controlling interest	-	-	-	-	-
	10,629.83	6,281.51	10,833.92	30,057.64	31,524.24
XI Other comprehensive income for the period / year attributable to					
Shareholders of the Company	1,238.50	526.79	192.76	2,745.21	354.49
Non-controlling interest	-	-	-	-	-
	1,238.50	526.79	192.76	2,745.21	354.49
XII Total comprehensive income for the period / year attributable to					
Shareholders of the Company	11,868.33	6,808.30	11,026.68	32,802.85	31,878.73
Non-controlling interest	-	-	-	-	-
	11,868.33	6,808.30	11,026.68	32,802.85	31,878.73
XIII Paid up equity share capital (face value Rs. 10 each)	14,115.95	14,078.82	14,021.30	14,115.95	14,021.30
XIV Other equity				1,63,619.00	1,37,621.91
XV Earnings per equity share of Rs. 10 each (not annualised, except for the year end)					
Basic (in Rs.)	7.56	4.46	7.73	21.38	22.53
Diluted (in Rs.)	7.51	4.37	7.58	21.24	21.89



T. S. Dandekar



Statement of Standalone Financial Results of Newgen Software Technologies Limited
for the quarter and year ended 31 March 2026

(Amount in Rupees lakhs)

Particulars	Quarter ended			Year ended	
	31 March 2026 (Audited) (Refer note 2)	31 December 2025 (Unaudited)	31 March 2025 (Audited) (Refer note 2)	31 March 2026 (Audited)	31 March 2025 (Audited)
I Income					
Revenue from operations	41,795.87	35,522.29	39,396.89	1,41,993.39	1,35,435.39
Other income	150.55	1,739.99	1,321.37	6,396.25	5,967.66
Total income	41,946.42	37,262.28	40,718.26	1,48,389.64	1,41,403.05
II Expenses					
Employee benefits expenses	14,546.63	15,276.54	15,858.10	59,609.28	61,654.47
Finance costs	84.73	199.37	135.64	511.73	452.80
Depreciation and amortisation expenses	873.46	844.62	804.25	3,414.23	3,067.26
Other expenses	12,629.24	10,333.03	10,692.68	44,480.76	38,925.71
Total expenses	28,134.06	26,653.56	27,490.67	1,08,016.00	1,04,100.24
III Profit before exceptional items and tax	13,812.36	10,608.72	13,227.59	40,373.64	37,302.81
IV Exceptional items					
Impact of Labour Codes (Refer note 4)	(504.02)	3,509.78	-	3,005.76	-
Provision for legal claim (Refer note 5)	1,336.89	-	-	1,336.89	-
V Profit before tax	12,979.49	7,098.94	13,227.59	36,030.99	37,302.81
VI Tax expense					
Current tax	3,326.66	2,386.83	3,063.27	9,419.71	9,062.27
Deferred tax (credit) / charge	(684.09)	(932.63)	32.47	(1,908.96)	(1,086.75)
Total tax expense	2,642.57	1,454.20	3,095.74	7,510.75	7,975.52
VII Net profit for the period / year	10,336.92	5,644.74	10,131.85	28,520.24	29,327.29
VIII Other comprehensive income for the period/year					
Items that will not be reclassified subsequently to profit or loss					
Re-measurement (losses)/gain on defined benefit plans	(16.17)	267.45	193.49	196.52	(109.52)
Income tax relating to items that will not be reclassified to profit or loss	5.65	(93.45)	(67.61)	(68.67)	38.27
Net other comprehensive income not to be reclassified subsequently to profit or loss	(10.52)	174.00	125.88	127.85	(71.25)
Items that will be reclassified subsequently to profit or loss					
Debt instruments through other comprehensive income - net change in fair value	(29.70)	(30.36)	(39.75)	(98.66)	(151.35)
Income tax relating to items that will be reclassified to profit or loss	6.91	7.08	9.26	22.98	35.26
Net other comprehensive income to be reclassified subsequently to profit or loss	(22.79)	(23.28)	(30.49)	(75.68)	(116.09)
Other comprehensive income for the period / year, net of income tax	(33.31)	150.72	95.39	52.17	(187.34)
IX Total comprehensive income for the period / year	10,303.61	5,795.46	10,227.24	28,572.41	29,139.95
X Paid up equity share capital (face value Rs. 10 each)	14,115.95	14,078.82	14,021.30	14,115.95	14,021.30
XI Other equity				1,49,056.10	1,27,289.35
XII Earnings per equity share of Rs. 10 each (not annualised, except for the year end)					
Basic (in Rs.)	7.35	4.01	7.23	20.28	20.96
Diluted (in Rs.)	7.30	3.92	7.09	20.15	20.37



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Segment Reporting (consolidated) :					
(Amount in Rupees lakhs)					
Particulars	Quarter ended			Year ended	
	31 March 2026 (Audited) (Refer note 2)	31 December 2025 (Unaudited)	31 March 2025 (Audited) (Refer note 2)	31 March 2026 (Audited)	31 March 2025 (Audited)
I	Revenue by geographical segment				
	India	12,437.87	11,540.84	13,363.67	45,296.44
	EMEA	13,756.09	12,366.24	13,856.70	48,912.73
	APAC	8,460.44	6,532.14	6,921.65	26,328.37
	USA	10,612.43	9,588.53	8,846.96	36,902.02
	Total	45,266.83	40,027.75	42,988.98	1,57,439.56
	Less: Inter-segment revenue	-	-	-	-
	Revenue from operations	45,266.83	40,027.75	42,988.98	1,57,439.56
II	Segment profit/(loss) before tax				
	India	2,560.16	1,884.93	2,734.38	7,243.16
	EMEA	4,693.94	4,149.39	5,162.59	14,025.98
	APAC	3,768.20	2,129.53	2,668.30	8,827.28
	USA	4,295.71	2,566.34	3,205.83	10,827.06
	Total	15,318.01	10,730.19	13,771.10	40,923.48
	Add: Other income	434.87	2,004.95	1,411.83	6,700.83
	Less: Unallocated expenditure*	1,973.32	4,729.83	1,055.81	8,895.22
	Profit before tax	13,779.56	8,005.31	14,127.12	38,729.09
	Less: Tax expense	3,149.73	1,723.80	3,293.20	8,671.45
	Net profit after taxes	10,629.83	6,281.51	10,833.92	30,057.64
III	Segment assets				
	India	27,251.03	27,827.39	25,701.24	27,251.03
	EMEA	38,219.22	26,599.95	29,087.82	38,219.22
	APAC	17,522.07	12,937.20	12,748.22	17,522.07
	USA	28,212.32	24,533.67	21,933.07	28,212.32
	Total	1,11,204.64	91,898.21	89,470.35	1,11,204.64
	Add: Unallocated assets	1,33,042.86	1,23,845.28	1,15,037.48	1,33,042.86
	Total assets	2,44,247.50	2,15,743.49	2,04,507.83	2,44,247.50
IV	Segment liabilities				
	India	17,319.94	14,657.80	11,768.48	17,319.94
	EMEA	17,916.51	11,067.09	12,881.67	17,916.51
	APAC	7,210.02	6,081.81	6,461.13	7,210.02
	USA	15,437.34	11,822.02	10,468.94	15,437.34
	Total	57,883.81	43,628.72	41,580.22	57,883.81
	Add: Unallocated liabilities	8,628.74	6,086.00	11,284.40	8,628.74
	Total liabilities	66,512.55	49,714.72	52,864.62	66,512.55

Note :-

a) Unallocated assets, liabilities, revenue and expenses :

Certain assets, liabilities, revenue and expenses are not specifically allocable to individual segments as the underlying services are used interchangeably. The Company believes that it is not practicable to provide segment disclosures relating to such assets, liabilities, revenue and expenses and accordingly such assets, liabilities, revenue and expenses are separately disclosed as 'unallocated'.

*All expenses which are not attributable or allocable to segments or are non-recurring in nature have been disclosed as unallocable expenses. During the year ended 31 March 2026, unallocated expenditure includes impact of labour codes amounting to INR 3,005.76 lakhs and Provision for legal claim amounting INR 1,336.89 lakhs.





Segment Reporting (standalone) :					
(Amount in Rupees lakhs)					
Particulars	Quarter ended			Year ended	
	31 March 2026 (Audited) (Refer note 2)	31 December 2025 (Unaudited)	31 March 2025 (Audited) (Refer note 2)	31 March 2026 (Audited)	31 March 2025 (Audited)
I Revenue by geographical segment					
India	12,437.87	11,540.84	13,363.67	45,296.44	45,868.41
EMEA	12,149.42	11,245.70	12,638.06	44,645.97	44,865.87
APAC	8,024.72	5,657.22	6,612.34	23,176.14	20,625.16
USA	9,183.86	7,078.53	6,782.82	28,874.84	24,075.95
Total	41,795.87	35,522.29	39,396.89	1,41,993.39	1,35,435.39
Less: Inter-segment revenue	-	-	-	-	-
Revenue from operations	41,795.87	35,522.29	39,396.89	1,41,993.39	1,35,435.39
II Segment profit/(loss) before tax					
India	2,558.70	1,883.05	2,735.07	7,236.14	7,216.62
EMEA	4,712.10	4,071.81	4,792.90	13,678.62	14,403.24
APAC	3,750.56	2,048.05	2,656.67	8,564.53	7,624.37
USA	3,780.90	2,085.87	2,777.39	9,050.67	6,086.29
Total	14,802.26	10,088.78	12,962.03	38,529.96	35,330.52
Add: Other income	150.55	1,739.99	1,321.37	6,396.25	5,967.66
Less: Unallocated expenditure*	1,973.32	4,729.83	1,055.81	8,895.22	3,995.37
Profit before tax	12,979.49	7,098.94	13,227.59	36,030.99	37,302.81
Less: Tax expense	2,642.57	1,454.20	3,095.74	7,510.75	7,975.52
Net profit after taxes	10,336.92	5,644.74	10,131.85	28,520.24	29,327.29
III Segment assets					
India	27,211.15	27,790.08	25,665.53	27,211.15	25,665.53
EMEA	32,661.14	22,059.95	26,902.26	32,661.14	26,902.26
APAC	12,449.04	7,656.38	8,338.63	12,449.04	8,338.63
USA	7,989.18	7,817.58	8,177.27	7,989.18	8,177.27
Total	80,310.51	65,323.99	69,083.69	80,310.51	69,083.69
Add: Unallocated assets	1,33,042.86	1,23,845.28	1,15,037.48	1,33,042.86	1,15,037.48
Total assets	2,13,353.37	1,89,169.27	1,84,121.17	2,13,353.37	1,84,121.17
IV Segment liabilities					
India	17,318.74	14,657.98	11,768.04	17,318.74	11,768.04
EMEA	14,413.73	8,239.95	11,751.21	14,413.73	11,751.21
APAC	5,256.15	3,838.87	4,396.50	5,256.15	4,396.50
USA	4,563.96	3,315.89	3,610.37	4,563.96	3,610.37
Total	41,552.58	30,052.69	31,526.12	41,552.58	31,526.12
Add: Unallocated liabilities	8,628.74	6,086.00	11,284.40	8,628.74	11,284.40
Total liabilities	50,181.32	36,138.69	42,810.52	50,181.32	42,810.52

Note :-

a) Unallocated assets, liabilities, revenue and expenses:

Certain assets, liabilities, revenue and expenses are not specifically allocable to individual segments as the underlying services are used interchangeably. The Company believes that it is not practicable to provide segment disclosures relating to such assets, liabilities, revenue and expenses and accordingly such assets, liabilities, revenue and expenses are separately disclosed as 'unallocated'.

*All expenses which are not attributable or allocable to segments or are non-recurring in nature have been disclosed as unallocable expenses. During the year ended 31 March 2026, unallocated expenditure includes impact of labour codes amounting to INR 3,005.76 lakhs and Provision for legal claim amounting INR 1,336.89 lakhs.



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Statement of Assets and Liabilities of Newgen Software Technologies Limited as at 31 March 2026				
(Amount in Rupees lakhs)				
Particulars	Consolidated		Standalone	
	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)
ASSETS				
Non-current assets				
Property, plant and equipment	16,305.21	17,216.45	16,230.34	17,136.91
Capital work-in-progress	107.76	-	107.76	-
Right-of-use assets	6,853.84	7,742.66	6,155.63	7,264.90
Goodwill	283.31	283.31	283.31	283.31
Other intangible assets	463.71	648.11	463.71	648.11
Financial assets				
Investment in subsidiaries	-	-	3,040.56	3,040.56
Other Financial assets	12,564.24	9,490.12	12,106.31	9,092.31
Deferred tax assets (net)	4,187.91	2,134.78	3,567.90	1,829.77
Income tax assets (net)	2,031.41	2,156.48	1,721.23	1,922.51
Other non-current assets	29.84	47.61	29.84	47.61
Total non-current assets	42,827.23	39,719.52	43,706.59	41,265.99
Current assets				
Financial assets				
Investments	70,307.70	50,839.62	70,307.70	50,839.62
Trade receivables	70,824.02	55,667.98	41,221.60	36,077.43
Cash and cash equivalents	10,353.35	10,377.00	3,588.12	4,504.64
Bank balances other than cash and cash equivalents above	30,798.71	31,173.10	16,116.81	20,139.43
Loans	102.98	53.11	102.98	53.11
Other financial assets	1,774.77	1,969.24	1,800.08	1,857.44
Contract assets	12,730.83	11,023.66	32,511.74	26,049.20
Other current assets	4,527.91	3,684.60	3,997.75	3,334.31
Total current assets	2,01,420.27	1,64,788.31	1,69,646.78	1,42,855.18
TOTAL ASSETS	2,44,247.50	2,04,507.83	2,13,353.37	1,84,121.17
EQUITY AND LIABILITIES				
Equity				
Equity share capital	14,115.95	14,021.30	14,115.95	14,021.30
Other equity	1,63,619.00	1,37,621.91	1,49,056.10	1,27,289.35
Total equity attributable to the owners of the Company	1,77,734.95	1,51,643.21	1,63,172.05	1,41,310.65
Financial liabilities				
- Lease liabilities	2,637.56	4,081.21	2,107.52	3,738.51
Provisions	8,882.14	5,552.79	8,068.27	5,148.51
Total non-current liabilities	11,519.70	9,634.00	10,175.79	8,887.02
Current liabilities				
Financial liabilities				
Lease liabilities	1,298.05	1,267.27	1,097.33	1,110.74
Trade payables				
- Total outstanding dues to micro enterprises and small enterprises	396.28	277.92	396.28	277.92
- Total outstanding dues to creditors other than micro and small enterprises	5,110.53	4,769.26	8,746.46	8,090.96
Other financial liabilities	8,101.40	6,131.78	7,260.66	5,177.53
Deferred income	30,516.93	22,006.42	14,185.28	11,886.26
Other current liabilities	4,876.52	4,776.59	3,890.22	3,733.50
Provisions	2,836.26	962.71	2,836.26	962.71
Income tax liabilities (net)	1,856.88	3,038.67	1,593.04	2,683.88
Total current liabilities	54,992.85	43,230.62	40,005.53	33,923.50
Total liabilities	66,512.55	52,864.62	50,181.32	42,810.52
TOTAL EQUITY AND LIABILITIES	2,44,247.50	2,04,507.83	2,13,353.37	1,84,121.17



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Consolidated Statement of Cashflows of Newgen Software Technologies Limited		
for the year ended 31 March 2026		
(Amount in Rupees lakhs)		
Particulars	For the year ended 31 March 2026 (Audited)	For the year ended 31 March 2025 (Audited)
A. Cash flows from operating activities		
Profit before tax	38,729.09	40,196.79
Adjustments for:		
Depreciation and amortisation expenses	3,659.74	3,304.13
Gain on sale of property, plant and equipment	(80.13)	(13.44)
Loss allowance on trade receivables and contract assets	4,682.78	3,667.80
Liabilities/ provision no longer required written back	(552.40)	(476.46)
Unrealised foreign exchange loss	1,507.63	181.88
Share based payment - equity settled	(453.13)	2,539.42
Finance costs	546.78	466.65
Fair value changes of financial assets at FVTPL	(1,556.73)	(1,983.29)
Profit on sale of mutual funds (net) at FVTPL	(1,188.97)	(913.75)
Loss on redemption of bonds at FVTOCI	12.00	-
Interest income	(2,969.96)	(2,781.35)
Provision for legal claim	1,336.89	-
Gain on lease termination	-	(127.05)
Operating cash flow before working capital changes	43,673.59	44,061.33
Increase in trade receivables	(15,499.68)	(14,367.36)
Increase in loans	(49.87)	(41.38)
Decrease / (increase) in other financial assets	390.59	(719.85)
Increase in contract assets	(1,851.15)	(4,045.33)
Increase in other assets	(765.61)	(1,049.13)
Increase in provisions	3,984.35	647.32
(Decrease) / increase in other financial liabilities	(864.96)	866.12
Increase in other liabilities and deferred income	7,059.30	2,599.69
(Decrease) / increase in trade payables	(1,023.69)	624.49
Cash generated from operations	35,052.87	28,575.90
Income taxes paid (net)	(11,866.94)	(7,078.23)
Net cash generated from operating activities (A)	23,185.93	21,497.67
B. Cash flows from investing activities		
Acquisition or construction of property plant and equipment including intangible assets, capital work-in-progress, capital advances and payable for capital assets	(975.15)	(2,335.00)
Proceeds from sale of property, plant and equipment	106.07	26.17
Purchase of mutual funds and bonds	(52,209.39)	(41,176.58)
Proceeds from redemption of mutual funds and bonds	35,376.35	29,581.56
Interest received from bonds	430.08	425.60
Interest received from bank deposits	2,690.28	2,860.64
Investment in bank deposits (net of maturities)	(1,640.40)	(6,594.29)
Net cash used in investing activities (B)	(16,222.16)	(17,211.90)
C. Cash flows from financing activities		
Repayment of short-term borrowings	-	(219.92)
Interest paid on borrowings	-	(14.32)
Repayment of lease liabilities	(2,028.86)	(998.72)
Interest paid on finance lease	(452.05)	(452.33)
Proceeds from issue of equity shares under ESOP scheme	826.05	485.23
Dividend paid	(7,082.40)	(5,608.57)
Net cash used in financing activities (C)	(8,737.26)	(6,808.63)
Net decrease in cash and cash equivalents (A + B + C)	(1,773.49)	(2,522.86)
Cash and cash equivalents at the beginning of the year	10,377.00	12,457.31
Effect of exchange differences on translation of foreign currency cash and cash equivalents	1,749.84	442.55
Cash and cash equivalents at the end of the year	10,353.35	10,377.00



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Standalone Statement of Cashflows of Newgen Software Technologies Limited		
for the year ended 31 March 2026		
(Amount in Rupees lakhs)		
Particulars	For the year ended 31 March 2026 (Audited)	For the year ended 31 March 2025 (Audited)
A. Cash flows from operating activities		
Profit before tax	36,030.99	37,302.81
Adjustments for:		
Depreciation and amortisation expense	3,414.23	3,067.26
Gain on sale of property, plant and equipment	(80.13)	(13.44)
Loss allowance on trade receivables and contract assets	3,751.53	3,047.93
Liabilities/ provision no longer required written back	(552.40)	(476.46)
Unrealised foreign exchange loss	1,510.64	195.33
Share based payment - equity settled	(453.13)	2,357.07
Finance costs	511.73	442.25
Fair value changes of financial assets at FVTPL	(1,556.73)	(1,983.29)
Profit on sale of mutual funds (net) at FVTPL	(1,188.97)	(913.75)
Loss on redemption of bonds at FVTOCI	12.00	-
Interest income	(2,501.22)	(2,388.74)
Profit on lease termination	-	(127.05)
Dividend income	(512.46)	-
Provision for legal claim	1,336.89	-
Operating cash flow before working capital changes	39,722.97	40,509.92
Increase in trade receivables	(7,738.50)	(7,455.33)
Increase in loans	(49.87)	(41.38)
Decrease / (increase) in other financial assets	264.86	(712.46)
Increase in contract assets	(6,606.49)	(12,349.87)
Increase in other assets	(643.01)	(935.02)
Decrease in provisions	3,652.94	342.88
(Decrease) / increase in other financial liabilities	(656.15)	573.92
Increase in other liabilities and deferred income	2,455.74	1,117.54
Increase in trade payables	1,326.26	2,650.03
Cash generated from operations	31,728.75	23,700.23
Income taxes paid (net)	(10,278.80)	(6,119.55)
Net cash generated from operating activities (A)	21,449.95	17,580.68
B. Cash flows from investing activities		
Acquisition or construction of property plant and equipment including intangible assets, capital work-in-progress, capital advances and payable for capital assets	(955.03)	(2,308.19)
Proceeds from sale of property, plant and equipment	106.07	26.17
Purchase of mutual funds and bonds	(52,209.39)	(41,176.58)
Proceeds from redemption of mutual funds and bonds	35,376.35	29,581.56
Interest received from bonds	430.08	425.60
Interest received from bank deposits	2,210.81	2,453.60
Dividend income from subsidiary	512.46	-
Investment in bank deposits (net of maturities)	662.52	(482.72)
Net cash used in investing activities (B)	(13,866.13)	(11,480.56)
C. Cash flows from financing activities		
Repayment of short-term borrowings	-	(219.92)
Interest paid on borrowings	-	(14.32)
Repayment of lease liabilities	(1,826.94)	(800.95)
Interest paid on finance lease	(417.05)	(427.93)
Proceeds from issue of equity shares under ESOP scheme	826.05	485.23
Dividend paid	(7,082.40)	(5,608.57)
Net cash used in financing activities (C)	(8,500.34)	(6,586.46)
Net decrease in cash and cash equivalents (A + B + C)	(916.52)	(486.34)
Cash and cash equivalents at the beginning of the year	4,504.64	4,990.98
Cash and cash equivalents at the end of the year	3,588.12	4,504.64



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**Statement of Standalone and Consolidated Financial Results of Newgen Software Technologies Limited
for the quarter and year ended 31 March 2026**

Notes:

- 1 The above financial results for the quarter and year ended 31 March 2026 were reviewed by the Audit Committee in the meeting held on 29 April 2026 and approved by the Board of Directors in their meeting held on 30 April 2026. Standalone and Consolidated financial results of the Company for the quarter and year ended 31 March 2026 are prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and relevant rules thereunder. The company has complied with the guidelines issued by Securities & Exchange Board of India (SEBI) to the extent applicable.
- 2 The auditors have carried out audit of Standalone and Consolidated results of the Company for the year ended 31 March 2026. There are no modifications in the Auditor's report on these financial results. The figures for the quarter ended 31 March 2026 and 31 March 2025 are the balancing figures between the audited figures for full financial year and the unaudited figures upto the nine months ended 31 December 2025 and 31 December 2024, respectively, which were subjected to limited review by the statutory auditors.
- 3 The Board of Directors in their meeting held on 30 April 2026 recommended a dividend of INR 6.00 per equity share for the financial year ended 31 March 2026. The payment is subject to approval of shareholders at the Annual General Meeting.
- 4 On 21 November 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the impact of these changes on the basis of expert involved and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such impact as "Impact of Labour Codes" under "Exceptional Items" in the statement of consolidated and standalone financial results for the year ended 31 March 2026. The impact consisting of gratuity of INR 2,626.41 Lakhs and long-term compensated absences of INR 379.35 Lakhs primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 5 The Company entered into agreements with Bank in Qatar in FY 2022-23 for supply of software licenses and provision of implementation services. The software license was delivered and formally accepted, and the related consideration was fully received. Implementation services were commenced, against which partial billing was raised and collected. Subsequently, Bank initiated legal proceedings before the Qatar Investment and Trade Court, alleging non delivery of contracted deliverables and sought termination of the agreements, refund of amounts paid, and damages. The lower court appointed an expert committee, whose report resulted in an adverse order against the Company. The Company preferred an appeal, pursuant to which the Appellate Court reconstituted the expert committee with IT qualified members. Although the reconstituted committee submitted its report in favour of the Company, the Appellate Court rejected the same and upheld the findings of the earlier committee. The Company's further appeal before the Court of Cassation was dismissed, and the order of the lower courts was upheld. Pursuant to the final judgment, the Company has recognised INR 1,285.75 lakhs (USD 1.37 million) towards refund of fees paid and INR 51.14 lakhs (QAR 200,000) towards reimbursement of legal costs as an exceptional expense in the Statement of Profit and Loss for the year.
- 6 Previous periods/years figures have been regrouped/reclassified wherever necessary to correspond with the current period/year classification/disclosure, which are not considered material to these financial results.

*For and on behalf of the Board of Directors of
Newgen Software Technologies Limited*



T. S. Varadarajan
Whole Time Director
DIN: 00263115

Place: Noida
Date: 30 April 2026



Re-appointment of Internal Auditors

S.No.	Particulars	Details
1.	Reasons for Change viz. appointment, resignation, removal, otherwise;	The Company has Re-appointed PricewaterhouseCoopers Services LLP as Internal Auditors for the Financial year 2026-2027.
2.	Date of appointment/ cessation (as applicable) & term of appointment;	Refer response to point (1) above.
3.	Brief profile	PricewaterhouseCoopers Services LLP is a professional services firm in India. They have extensive experience in internal audit and Internal Financial Controls review including the IT/ITES Sector.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Re-appointment of Statutory Auditors

S.No.	Particulars	Details
1.	Reasons for Change viz. appointment, resignation, removal, otherwise;	Re-appointment of M/s Walker Chandiook & Co LLP, Chartered Accountants (Firm Registration No. 001076N/N500013) as Statutory Auditors of the Company for a second term of 5(five) years i.e. from the conclusion of the 34 th Annual General Meeting until the conclusion of the 39 th Annual General Meeting, subject to approval of Members of the Company.
2.	Date of appointment/ cessation (as applicable) & term of appointment;	Refer response to point (1) above.
3.	Brief profile	M/s. Walker Chandiook & Co. LLP, (“WCC” or “the firm”), is registered with the Institute of Chartered Accountants of India bearing (Firm Registration No. 001076N/N500013). It was established in 1935 and has its registered office at L-41, Connaught Circus, New Delhi -110 001.



Newgen Software Technologies Limited

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		WCC has about 85+ years of experience in India providing audit, tax and advisory services. The Firm has offices across the country. The WCC is the one of the largest firm by the number of listed companies audited including some of the top 100 listed entities in India.”
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable