**Date: 13-11-2025**

To,
The Manager- Listing Department
**National Stock Exchange of India Limited**,
SME Platform
Exchange Plaza, Plot no. C/l, G Block,
Bandra-Kurla Complex Bandra (E)
Mumbai - 400051.

***NSE Symbol*: *SATECH*** ***ISIN: INE0BSN01013***

Dear Sir/Madam,

**Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Outcome of Meeting of Board of Directors [7th BM FY 2024-25] held on Thursday, 13th day of November 2025 at the Registered Office of the Company via Video Conference**

With reference to the captioned subject, we wish to inform you that:

1) The Meeting of the Board of Directors of the Company was held on Thursday 13th November 2025 at 09:30 (IST) AM.

2) The Board of Directors of the Company has noted and/or approved the followings, viz:

- Considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the half year ended September 30th, 2025 along with the Limited Review Report thereon.

  Note: It is hereby clarified that along with the Unaudited Standalone Financial Results, the Unaudited Consolidated Financial Results for the half year ended September 30, 2025, were also considered and approved by the Board. The omission to mention the same in the prior intimation was inadvertent.

- Took note of circular resolutions passed after the previous board meeting.

- Considered and approved the appointment of Internal Auditor for the FY 2025-26. (Detailed in **Annexure I**)

- Other business matters- Took note of resignation of Mr. Aditya Joshi (DIN: 02322541) Non-Executive Director of the company. (Detailed in **Annexure II**)

3) Please take note that the said Meeting concluded at 09:40 (IST) AM

This is for your information and record.

Thanking You,
Yours faithfully,

For**, SA Tech Software India Limited**

Priyanka M Joshi
Digitally signed by Priyanka M Joshi
Date: 2025.11.13 10:13:15 +05'30'

**Priyanka Joshi**
**Director**
**DIN: 09302795**

**Annexure I**

**BRIEF PROFILE OF INTERNAL AUDITOR**

Disclosures in terms of Regulation 30 of the Listing Regulations read with SEBI Circular on Continuous Disclosure Requirements concerning the above acquisition of Equity Shares:

| Sr. No. | Particulars | Details |
|---|---|---|
| 1 | **Name** | Ms. Vasudha Kanade |
| 2 | **Designation** | Internal Auditor |
| 3 | **Educational Qualification** | MBA Finance |
| 4 | **Membership Number (if any)** | NA |
| 5 | **Address** | 5 B 301 Amruta Society<br>37/2 Erandwana, Paud Phata,<br>Kothrud, Pune 411 038 |
| 6 | **Date of Birth** | 06/10/1977 |
| 7 | **Email** | Vasudha.kanade@satincorp.com |
| 8 | **Contact No.** | 9850283061 |
| 9 | **PAN** | ATSPK2053J |
| 10 | **Date of Appointment** | 13th November 2025 |
| 11 | **Relevant Work Experience** | Ms. Vasudha is MBA Finance Graduate and has several years of experience in the field of Accounts & Finance.<br>She is highly skilled in financial analysis, risk assessments, audit planning, and using auditing software to streamline workflows and enhance reporting accuracy.<br><br>She has a proven track record in assessing financial and operational risks, providing actionable recommendations, and collaborating with senior management to drive process improvements and mitigate risks. She has been part of Finance teams of many renounced organisations and is committed to uphold the highest standards of integrity and transparency in all audit activities. |

**Annexure II**

**Information as required under Regulation 30 - Part A of Para A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015:**

| S No. | Particulars | Description |
|---|---|---|
| 1 | Reason for Change | Personal Commitments |
| 2 | Date of cessation | 31st October 2025 |
| 3 | Brief Profile (in case of appointment of a director) | Not applicable |
| 4 | Disclosure of relationships between directors (in case of appointment of director) | Not applicable |

To, **Date: 13th November 2025**

The Manager- Listing Department
**National Stock Exchange India Limited**
SME platform
'Exchange Plaza', C-1 Block G,
Bandra Kurla complex,
Bandra (E), Mumbai 400051.

***Ref: NSE Symbol: SATECH*** ***ISIN: INE0BSN01013***

Dear Sir/ Madam,

**Subject: Declaration for unmodified opinion(s) on Audit Report/Limited Review Report**

Pursuant to Regulation 33 (3) d of SEBI (LODR) Regulations 2015, we hereby declare that the Statutory Auditors of the Company have issued **Limited Review Report** with **unmodified opinion** on Un-Audited Standalone & Consolidated Financial Results for the half year ended as on 30th September 2025 and the same was approved at the Board Meeting held today i.e. Thursday, 13th Day of November 2025.

This is for your information and record.

Thanking you,

Yours faithfully,

*For,* **SA Tech Software India Limited**

Priyanka M Joshi
Digitally signed by Priyanka M Joshi
Date: 2025.11.13 10:13:40 +05'30'

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**Priyanka Joshi**
**Director**
**DIN: 09302795**

**Independent Auditor's Limited Review Report on Unaudited Half Yearly Standalone Financial Results of S A Tech Software India Limited** *(Formerly S A Tech Software India Private Limited)* **pursuant to the regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended**

**Review Report To,**
**Board of Directors of**
**S A Tech Software India Limited**
*(Formerly S A Tech Software India Private Limited)*

We have reviewed the accompanying statement of Standalone Financial Results of **S A Tech Software India Limited** *(Formerly S A Tech Software India Private Limited)* ("the Company") for the half year ended September 30, 2025 and attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of the holding Company's Management and approved by the Board of Directors/Committee of Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim financial reporting (AS 25), Prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, Prepared in accordance with the aforesaid Indian accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMD 1/44/2019 Dated 29th March,2019. Including the manner in which it is to be disclosed, or that it contains any material misstatement. The company has not yet considered Annual Information Statement (Form 26AS) as the same is not updated on the portal.

There is an arbitration case pending in Patna high court against Bihar Rural Livelihood Promotion Society and other(s) since 2018. the outcome may generate the revenue upto Rs. 1,394.84 Lacs. However the management of the company has recognize Rs. 300.00 Lacs as Billing In Progress and rest other claim of interest and other related claims as per agreement is considered on the outcome of the arbitration case before Hon'ble Patna High Court.

The company has not regularised export trade receivables from its holding company of Rs. 586.26 Lacs more than 1 year under Foreign Exchange Management Act, 1999, impact of the non-regularisation is not been assessed by the company.

For and on Behalf of
**Katariya & Munot**
**Chartered Accountants**
**Firm Registration number: 128438W**

Poonam Chandan Katariya

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Date: 2025.11.13 09:58:33 +05'30'

**Poonam Katariya**
**Partner**
**Membership number: 119638**
**Date: 13th November 2025**
**Place: Pune**
**UDIN: 25119638BMOJPU4181**

**S A Tech Software India Ltd**

***(Formerly Known as S A Tech Software India Private Limited)***

**CIN : L72900PN2012FLC145261**

**Regd Office :Solitaire Business Hub, D-6030, Viman Nagar, Pune-411014, Maharashtra, India**

**Standalone Balance Sheet As on 30th September, 2025**

**(Amount in Lakhs)**

| Particulars | As of Sep 30, 2025 (Unaudited) | As of Mar 31, 2025 (Audited) |
|---|---|---|
| **I. EQUITY AND LIABILITIES** | | |
| **1. Shareholder's funds** | | |
| **a. Share capital** | 1,305.73 | 1,305.73 |
| **b. Reserves and surplus** | 2,594.64 | 2,658.53 |
| **c. Money received against share warrants** | | |
| **2. Share application money pending allotment** | - | - |
| | **3,900.36** | **3,964.26** |
| **3. Non-current liabilities** | | |
| **a. Long-term borrowings** | 1,266.37 | 102.02 |
| **b. Deferred tax liabilities (Net)** | - | - |
| **c. Other long term liabilities** | - | - |
| **d. Long-term provisions** | 137.48 | 114.78 |
| | **1,403.85** | **216.81** |
| **4. Current liabilities** | | |
| **a. Short-term borrowings** | 1,694.82 | 1,064.98 |
| **b. Trade payables** | | |
| **i. Outstanding Dues (MSME)** | 2.30 | 5.26 |
| **ii. Outstanding Dues (Non MSME)** | 372.48 | 261.17 |
| **c. Other current liabilities** | 661.85 | 197.78 |
| **d. Short-term provisions** | 292.42 | 303.54 |
| | **3,023.87** | **1,832.73** |
| | **8,328.08** | **6,013.80** |
| **II. ASSETS** | | |
| **1. Non-current assets** | | |
| **a. Fixed assets** | | |
| **i. Tangible assets** | 1,923.69 | 383.96 |
| **ii. Intangible assets** | - | - |
| **iii. Capital work-in-Progress** | - | - |
| **iv. Intangible assets under development** | - | - |
| **b. Non-current investments** | 276.00 | 275.00 |
| **c. Deferred tax assets (Net)** | 56.04 | 50.89 |
| **d. Long-term loans and advances** | 662.07 | 446.55 |
| **e. Other non-current assets** | 89.64 | 89.65 |
| | **3,007.44** | **1,246.05** |
| **2. Current assets** | | |
| **a. Current investments** | - | - |
| **b. Inventories** | - | - |
| **c. Trade receivables** | 2,736.50 | 2,248.45 |
| **d. Cash and cash equivalents** | 419.02 | 236.66 |
| **e. Short-term loans and advances** | 441.30 | 131.41 |
| **f. Other current assets** | 1,723.83 | 2,151.22 |
| | **5,320.64** | **4,767.74** |
| | **8,328.08** | **6,013.80** |

**The Schedules referred to above and the notes form an integral part of the Balance Sheet**

Priyanka M Joshi Digitally signed by Priyanka M Joshi Date: 2025.11.13 10:18:21 +05'30'

**Priyanka Joshi**
**Director**
**DIN: 09302795**
**Place: Pune**
**Date: 13th November 2025**

**S A Tech Software India Ltd**
***(Formerly Known as S A Tech Software India Private Limited)***
**CIN : L72900PN2012FLC145261**
**Regd Office :Solitaire Business Hub, D-6030, Viman Nagar, Pune-411014, Maharashtra, India**

**Standalone Statement of Profit & Loss For Half Year ended 30th September, 2025**

**(Amount in Lakhs)**

| Particulars | Half Year Ended | | | Year Ended |
|---|---|---|---|---|
| | 30-09-25 (Unaudited) | 31-03-25 (Audited) | 30-09-24 (Unaudited) | 31-03-25 (Audited) |
| **Income From Operation** | | | | |
| (a) Net Sales / Income from Operation (Net of Taxes) | 4,958.73 | 4,851.49 | 5,098.93 | 9,950.42 |
| (b)Other Income | 49.07 | 68.37 | 16.53 | 84.91 |
| | | | | - |
| **Total Income from Operation (net)** | **5,007.81** | **4,919.86** | **5,115.47** | **10,035.33** |
| **Expenses** | | | | |
| (c) Employee benefit expenses | 4,404.66 | 3,802.21 | 3,883.84 | 7,686.04 |
| (d) Finance Cost | 89.17 | 62.78 | 115.41 | 178.19 |
| (e) Depreciation and amortization expenses | 71.09 | 91.89 | 68.56 | 160.44 |
| (f) Other Expenses | 511.93 | 537.77 | 523.05 | 1,060.81 |
| **Total Expenses** | **5,076.85** | **4,494.63** | **4,590.86** | **9,085.49** |
| **Profit/(Loss) from before exceptional and extraordanry items (1-2)** | **(69.04)** | **425.23** | **524.61** | 949.84 |
| Other Income | - | - | | - |
| **Profit/(Loss) from ordinary activities, before finance cost and exceptional items (3+4)** | **(69.04)** | **425.23** | **524.61** | **949.84** |
| Financial Cost | - | - | | - |
| **Profit/(Loss) from ordinary activities, after finance cost but before exceptional items (5-6)** | **(69.04)** | **425.23** | **524.61** | **949.84** |
| Exceptional Item | - | (2.56) | - | (2.56) |
| **Profit/(Loss) from ordinary activities before tax (3+4)** | **(69.04)** | **427.79** | **524.61** | **952.40** |
| Tax Expenses | -5.14 | 135.44 | 73.22 | 208.65 |
| **Net Profit/(Loss) from Ordinary activity after tax (5-6)** | **(63.90)** | **292.35** | **451.39** | **743.75** |
| Extraordinery Item (net of tax Rs expenses) | | | | - |
| **Net profit/(loss) for the period (7+8)** | **(63.90)** | **292.35** | **451.39** | **743.75** |
| **Paid up Equity Share Capital-Face Value Rs 10/- each** | 130.57 | 117.57 | 104.36 | 117.57 |
| **Reserve excluding, Revaluation Reserves as per balance sheet of previous accunting year.** | | | | |
| **Earnings per Share (EPS) , in Rs (not annualised)** | | | | |
| **( Equity Share of face value of Rs 10/- each)** | | | | |
| **(a) Basic** | (0.49) | 2.49 | 4.33 | 6.33 |
| **(b) Diluted** | **(0.49)** | **2.49** | **4.33** | **6.33** |

**The Schedules referred to above and the notes form an integral part of the Balance Sheet**

Priyanka M Joshi
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Date: 2025.11.13 10:14:05 +05'30'

**Priyanka Joshi**
**Director**
**DIN: 09302795**
**Place: Pune**
**Date: 13th November 2025**

**S A Tech Software India Ltd**
***(Formerly Known as S A Tech Software India Private Limited)***
**CIN : L72900PN2012FLC145261**
**Regd Office :Solitaire Business Hub, D-6030, Viman Nagar, Pune-411014, Maharashtra, India**
**Standalone Cash Flow Statement For Period Ending on 30th September,2025**
**(Amount in Lakhs)**

| Particulars | For the Period Ended 30-Sep-25 | For the Period Ended 31-Mar-25 |
|---|---|---|
| **A) Cash Flow From Operating Activities :** | | |
| Net Profit before tax | (69.04) | 952.40 |
| Adjustment for : | - | - |
| Depreciation and amortization | 71.09 | 160.44 |
| Interest Paid | - | - |
| Interest Income | - | - |
| Dividend Income | - | - |
| Profit on sale of Asset (Exeptional Items) | - | (14.32) |
| Tax pertaining to Earlier Year | - | - |
| Other Income | - | - |
| | - | - |
| **Operating profit before working capital changes** | **2.05** | **1,098.52** |
| Changes in Working Capital | | |
| (Increase)/decrease in sundry debtors | (488.05) | (672.85) |
| (Increase)/decrease in loans and advances | (309.89) | (29.42) |
| (Increase)/decrease in Current Assets | 427.39 | (1,454.99) |
| Increase/(decrease) in current liabilities & provisions | 1,191.14 | 177.45 |
| Increase/(decrease) in Long-term borrowings and Long term | 22.69 | 19.59 |
| Increase/(decrease) in long term Loans & Advances & provisi | (215.51) | (426.19) |
| **Cash generated from operations** | **629.83** | **-1,287.88** |
| **Net cash flow from operating activities** | **629.83** | **-1,287.88** |
| **B) Cash Flow From Investing Activities :** | | |
| Decrease/(Increase) Property, Plant and Equipments | (1,610.82) | (158.66) |
| Decrease/(Increase) Investments | (1.00) | 209.36 |
| Profit on Sale Proceed | - | 14.32 |
| Dividend Income | - | - |
| Interest Income | - | - |
| Other Income | - | - |
| **Net cash flow from investing activities** | **-1,611.82** | **65.03** |
| **C) Cash Flow From Financing Activities :** | | |
| Proceeeds from Previous Year Tax Expenses | **-** | **-** |
| Proceeds from Loans (Secured & Unsecured) | **1,164.35** | **(734.31)** |
| Issue of Right shares at premium | **-** | **-** |
| Issue of shares at premium | **-** | **1,911.00** |
| Share application Money | **-** | **390.00** |
| IPO Cost | **-** | **(202.53)** |
| **Net cash flow from financing activities** | **1,164.35** | **1,364.16** |
| **Net Increase/(Decrease) In Cash & Cash Equivalents** | **182.35** | **141.30** |
| **Cash equivalents at the begining of the year** | **236.66** | **95.36** |
| **Cash equivalents at the end of the year** | **419.02** | **236.66** |
| Cash and Cash equivalents comprise : | | |
| Cash in hand | | |
| Balance with banks in current A/c | 419.02 | 236.66 |
| Balance with banks in Deposit A/c | **419.02** | **236.66** |

**The Schedules referred to above and the notes form an integral part of the Balance Sheet**

Priyanka M Joshi
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Date: 2025.11.13 10:14:22 +05'30'

**Priyanka Joshi**
**Director**
**DIN: 09302795**
**Place: Pune**
**Date: 13th November 2025**

# S A Tech Software India Ltd

## *(Formerly Known as S A Tech Software India Private Limited)*

**CIN : L72900PN2012FLC145261**

**Regd Office :Solitaire Business Hub, D-6030, Viman Nagar, Pune-411014, Maharashtra, India**

**Standalone Segment Report As on 30th September, 2025**

**(Amount in Lakhs)**

| | Particulars | Half Year Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30-09-25 (Unaudited) | 31-03-25 (Audited) | 30-09-24 (Unaudited) | 31-03-25 (Audited) |
| | | | | | |
| 1 | **Segment Revenue** | | | | |
| | | | | | |
| | Domestic Revenue IT Consulting | 2,417.58 | 1,783.71 | 2,640.31 | 4,424.01 |
| | Export Revenue IT Consulting | 385.53 | - | 144.55 | 144.55 |
| | Export Revenue GCC | 2,182.48 | 2,195.14 | 2,314.07 | 4,509.22 |
| | Other / Common | -26.87 | 872.64 | - | 872.64 |
| | | | | | |
| | **Net Sales/Income from Operation** | **4,958.73** | **4,851.49** | **5,098.93** | **9,950.42** |
| | | | | | |
| 2 | **Other Revenue** | | | | |
| | | | | | |
| | Other Income | 49.07 | 68.37 | 16.53 | 84.91 |
| | | | | | |
| | **Total of Other Revenue** | **49.07** | **68.37** | **16.53** | **84.91** |
| | | | | | |
| 3 | **Segment Expenses** | | | | |
| | | | | | |
| | Salaries, Incentives & Contracting Manpower | | | | |
| | IT Consulting | 2,067.20 | 1,326.10 | 1,917.31 | 3,243.40 |
| | GCC | 1,007.33 | 1,021.29 | 964.48 | 1,985.77 |
| | | | | | |
| | **Total Expense from Segment** | **3,074.52** | **2,347.39** | **2,881.79** | **5,229.17** |
| | | | | | |
| 4 | **Other Common** | | | | |
| | | | | | |
| | (a) Employee benefit expenses | 1,330.13 | 1,454.82 | 1,002.05 | 2,456.87 |
| | (b) Finance Cost | 89.17 | 62.78 | 115.41 | 178.19 |
| | (c) Depreciation and amortization expenses | 71.09 | 91.89 | 68.56 | 160.44 |
| | (d) Other Expenses | 511.93 | 537.77 | 523.05 | 1,060.81 |
| | | | | | |
| | **Total Other Common Expenses** | **2,002.32** | **2,147.25** | **1,709.07** | **3,856.32** |
| | | | | | |
| | | | | | |
| | **Net Profit/(Loss) Before Tax** | (69.04) | 425.23 | 524.61 | 949.84 |
| | | | | | |
| | | | | | |

**The Schedules referred to above and the notes form an integral part of the Balance Sheet**

Priyanka M Joshi
Digitally signed by Priyanka M Joshi
Date: 2025.11.13 10:14:46 +05'30'

**Priyanka Joshi**
**Director**
**DIN: 09302795**
**Place: Pune**
**Date: 13th November 2025**

**Notes:**

1. The above Financial Results were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on Thursday, November 13th, 2025.

2. These Financial Results have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP") and comply with the provisions of Section 133 of the Companies Act, 2013 ("the Act"), read with the relevant rules thereto, and other applicable accounting principles generally accepted in India, as amended from time to time.

3. The Company has identified reportable segments in accordance with Accounting Standard (AS) 17 – Segment Reporting. Accordingly, the Segment Report for the half year ended 30 September 2025 has been presented.

4. The Company has not received any information from its suppliers regarding their registration status under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act). Hence, disclosures relating to amounts payable to such suppliers have not been provided.

5. As at 30 September 2025, the Company has two wholly owned subsidiaries:
   i) S A Tech Leasing India Private Limited
   ii) S A Tech Software Inc. (incorporated outside India)

6. Figures for the previous periods have been regrouped/reclassified/restated, wherever necessary, to conform to the current period's presentation.

For and on behalf of the
**Board of Directors of S A Tech Software India Ltd**

Priyanka M Joshi
Digitally signed by Priyanka M Joshi
Date: 2025.11.13 10:15:05 +05'30'

**Priyanka Joshi**
**Director**
**DIN: 09302795**
**Place: Pune**
**Date: 13th November 2025**

**Independent Auditor's Limited Review Report on Unaudited Half Yearly Consolidated Financial Results of S A Tech Software India Limited** *(Formerly S A Tech Software India Private Limited)* **pursuant to the regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended**

**To,**
**BOARD OF DIRECTORS OF**
**S A Tech Software India Limited**
*(Formerly S A Tech Software India Private Limited)*

1. We have reviewed the accompanying statement of Consolidated Financial Results of **S A Tech Software India Limited** *(Formerly S A Tech Software India Private Limited)* ("the Company"), comprising its subsidiary (together 'the Company') for the half year ended September 30, 2025 and attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This statement is the responsibility of the holding Company's Management and approved by the Board of Directors/Committee of Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim financial reporting (AS 25), Prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
5. The consolidated financial results include the Unaudited Half year ended results of the following entities: -
   I. S A Tech Software India Limited (the Company)
   II. S A Tech Leasing India Private Limited (wholly owned Subsidiary of the Company)

6. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, Prepared in accordance with the aforesaid Indian accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMD 1/44/2019 Dated 29th March,2019. Including the manner in which it is to be disclosed, or that it contains any material misstatement. The company has not yet considered Annual Information Statement (Form 26AS) as the same is not updated on the portal.

7. We did not audit the financial statements and other information, in respect of the subsidiaries, whose financial statements include Assets of Rs. 23.36 lakhs, Revenue of Rs. 2.49 lakhs, Net Loss of Rs. 2.03 lakhs for the half year ended, 30th September 2025. These financial statements and other financial information have been prepared and submitted to us by the management and our opinion is not modified in respect this matter.

8. There is an arbitration case pending in Patna high court against Bihar Rural Livelihood Promotion Society and other(s) since 2018. the outcome may generate the revenue upto Rs. 1,394.84 Lacs. However the management of the company has recognize Rs. 300.00 Lacs as Billing In Progress and rest other claim of interest and other related claims as per agreement is considered on the outcome of the arbitration case before Hon'ble Patna High Court.

9. The company has not regularised export trade receivables from its holding company of Rs. 586.26 Lacs more than 1 year under Foreign Exchange Management Act, 1999, impact of the non-regularisation is not been assessed by the company.

For and on Behalf of
**Katariya & Munot**
**Chartered Accountants**
**Firm Registration number: 128438W**

Poonam Chandan Katariya
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Date: 2025.11.13 09:59:33 +05'30'

**Poonam Katariya**
**Partner**
**Membership number: 119638**
**Date: 13th November, 2025**
**Place: Pune**
**UDIN: 25119638BMOJPT5293**

**S A Tech Software India Ltd**

***(Formerly Known as S A Tech Software India Private Limited)***

**CIN : L72900PN2012FLC145261**

**Regd Office :Solitaire Business Hub, D-6030, Viman Nagar, Pune-411014, Maharashtra, India**

**Consolidated Balance Sheet As on 30th September, 2025**

**(Amount in Lakhs)**

| Particulars | As of Sep 30, 2025 (Unaudited) | As of Mar 31, 2025 (Audited) |
|---|---|---|
| **1. Shareholder's funds** | | |
| **a. Share capital** | 1,305.73 | 1,305.73 |
| **b. Reserves and surplus** | 2,592.61 | 2,658.53 |
| **c. Money received against share warrants** | - | - |
| **2. Share application money pending allotment** | - | - |
| | **3,898.33** | **3,964.26** |
| **3. Non-current liabilities** | | |
| **a. Long-term borrowings** | 1,266.37 | 102.02 |
| **b. Deferred tax liabilities (Net)** | - | - |
| **c. Other long term liabilities** | - | - |
| **d. Long-term provisions** | 137.48 | 114.78 |
| | **1,403.85** | **216.81** |
| **4. Current liabilities** | | |
| **a. Short-term borrowings** | 1,695.82 | 1,064.98 |
| **b. Trade payables** | | |
| **i. Outstanding Dues (MSME)** | 2.30 | 5.26 |
| **ii. Outstanding Dues (NON MSME)** | 374.84 | 261.17 |
| **c. Other current liabilities** | 661.88 | 197.78 |
| **d. Short-term provisions** | 292.42 | 303.54 |
| | **3,027.26** | **1,832.73** |
| | **8,329.44** | **6,013.80** |
| **II. ASSETS** | | |
| **1. Non-current assets** | | |
| **a. Fixed assets** | | |
| **i. Tangible assets** | 1,923.69 | 383.96 |
| **ii. Intangible assets** | - | - |
| **iii. Capital work-in-Progress** | - | - |
| **iv. Intangible assets under development** | - | - |
| **b. Non-current investments** | 275.00 | 275.00 |
| **c. Deferred tax assets (Net)** | 56.04 | 50.89 |
| **d. Long-term loans and advances** | 641.07 | 446.55 |
| **e. Other non-current assets** | 89.64 | 89.65 |
| | **2,985.44** | **1,246.05** |
| **2. Current assets** | | |
| **a. Current investments** | 10.00 | - |
| **b. Inventories** | 10.66 | - |
| **c. Trade receivables** | 2,736.50 | 2,248.45 |
| **d. Cash and cash equivalents** | 419.25 | 236.66 |
| **e. Short-term loans and advances** | 441.30 | 131.41 |
| **f. Other current assets** | 1,726.29 | 2,151.22 |
| | **5,344.00** | **4,767.74** |
| | **8,329.44** | **6,013.80** |

**The Schedules referred to above and the notes form an integral part of the Balance Sheet**

Priyanka M Joshi
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Date: 2025.11.13 10:15:25 +05'30'

**Priyanka Joshi**
**Director**
**DIN: 09302795**
**Place: Pune**
**Date: 13th November 2025**

**S A Tech Software India Ltd**

***(Formerly Known as S A Tech Software India Private Limited)***

**CIN : L72900PN2012FLC145261**

**Regd Office :Solitaire Business Hub, D-6030, Viman Nagar, Pune-411014, Maharashtra, India**

**Consolidated Statement of Profit and Loss Half Year ended 30th September, 2025**

**(Amount in Lakhs)**

| Particulars | Half Year Ended | | | Year Ended |
|---|---|---|---|---|
| | 30-09-25 | 31-03-25 | 30-09-24 | 31-03-25 |
| | (Unaudited) | (Audited) | (Unaudited) | (Audited) |
| **Income From Operation** | | | | |
| (a) Net Sales / Income from Operation (Net of Taxes) | 4,961.22 | 4,851.49 | 5,098.93 | 9,950.42 |
| (b)Other Income | 49.07 | 68.37 | 16.53 | 84.91 |
| | | | | - |
| **Total Income from Operation (net)** | **5,010.30** | **4,919.86** | **5,115.47** | **10,035.33** |
| **Expenses** | | | | |
| (a ) Cost of Material Consumed | 1.89 | - | - | - |
| (b) Employee benefit expenses | 4,404.66 | 3,802.21 | 3,883.84 | 7,686.04 |
| (c) Finance Cost | 89.17 | 62.78 | 115.41 | 178.19 |
| (d) Depreciation and amortization expenses | 71.09 | 91.89 | 68.56 | 160.44 |
| (e) Other Expenses | 514.56 | 537.77 | 523.05 | 1,060.81 |
| **Total Expenses** | **5,081.37** | **4,494.63** | **4,590.86** | **9,085.49** |
| **Profit/(Loss) from before exceptional and extraordanry items (1-2)** | **(71.07)** | **425.23** | **524.61** | **949.84** |
| Other Income | - | - | | - |
| **Profit/(Loss) from ordinary activities, before finance cost and exceptional items (3+4)** | **(71.07)** | **425.23** | **524.61** | **949.84** |
| Financial Cost | - | - | | - |
| **Profit/(Loss) from ordinary activities, after finance cost but before exceptional items (5-6)** | **(71.07)** | **425.23** | **524.61** | **949.84** |
| Exceptional Item | - | (2.56) | - | (2.56) |
| **Profit/(Loss) from ordinary activities before tax (3+4)** | **(71.07)** | **427.79** | **524.61** | **952.40** |
| Tax Expenses | -5.14 | 135.44 | 73.22 | 208.65 |
| **Net Profit/(Loss) from Ordinary activity after tax (5-6)** | **(65.93)** | **292.35** | **451.39** | **743.75** |
| Extraordinery Item (net of tax Rs expenses) | | | | - |
| **Net profit/(loss) for the period (7+8)** | **(65.93)** | **292.35** | **451.39** | **743.75** |
| **Paid up Equity Share Capital-Face Value Rs 10/- each** | 130.57 | 117.57 | 104.36 | 117.57 |
| **Reserve excluding, Revaluation Reserves as per balance sheet of previous accunting year.** | | | | |
| **Earnings per Share (EPS) , in Rs (not annualised)** | | | | |
| **( Equity Share of face value of Rs 10/- each)** | | | | |
| **(a) Basic** | (0.50) | 2.49 | 4.33 | 6.33 |
| **(b) Diluted** | **(0.50)** | **2.49** | **4.33** | **6.33** |

**The Schedules referred to above and the notes form an integral part of the Balance Sheet**

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**Priyanka Joshi**
**Director**
**DIN: 09302795**
**Place: Pune**
**Date: 13th November 2025**

**S A Tech Software India Ltd**

***(Formerly Known as S A Tech Software India Private Limited)***

**CIN : L72900PN2012FLC145261**

**Regd Office :Solitaire Business Hub, D-6030, Viman Nagar, Pune-411014, Maharashtra, India**

**Consolidated Cash Flow Statement For Period Ending on 30th September,2025**

**(Amount in Lakhs)**

| Particulars | For the Period Ended 30-Sep-25 | For the Period Ended 31-Mar-25 |
|---|---|---|
| **A) Cash Flow From Operating Activities :** | | |
| Net Profit before tax | (71.07) | 952.40 |
| Adjustment for : | - | - |
| Depreciation and amortization | 71.09 | 160.44 |
| Interest Paid | - | - |
| Interest Income | - | - |
| Dividend Income | - | - |
| Profit on sale of Asset (Exeptional Items) | - | (14.32) |
| Tax pertaining to Earlier Year | - | - |
| Other Income | - | - |
| | - | - |
| **Operating profit before working capital changes** | **0.02** | **1,098.52** |
| Changes in Working Capital | | |
| (Increase)/decrease in sundry debtors | (488.05) | (672.85) |
| (Increase)/decrease in loans and advances | (288.89) | (29.42) |
| (Increase)/decrease in Current Assets | 414.27 | (1,454.99) |
| Increase/(decrease) in current liabilities & provisions | 1,194.53 | 177.45 |
| Increase/(decrease) in Long-term borrowings and Long term | 22.69 | 19.59 |
| Increase/(decrease) in long term Loans & Advances & provisi | (215.51) | (426.19) |
| **Cash generated from operations** | **639.06** | **-1,287.88** |
| **Net cash flow from operating activities** | **639.06** | **-1,287.88** |
| **B) Cash Flow From Investing Activities :** | | |
| Decrease/(Increase) Property, Plant and Equipments | (1,610.82) | (158.66) |
| Decrease/(Increase) Investments | (10.00) | 209.36 |
| Profit on Sale Proceed | - | 14.32 |
| Dividend Income | - | - |
| Interest Income | - | - |
| Other Income | - | - |
| **Net cash flow from investing activities** | **-1,620.82** | **65.03** |
| **C) Cash Flow From Financing Activities :** | | |
| Proceeeds from Previous Year Tax Expenses | **-** | **-** |
| Proceeds from Loans (Secured & Unsecured) | **1,164.35** | **(734.31)** |
| Issue of Right shares at premium | **-** | **-** |
| Issue of shares at premium | **-** | **1,911.00** |
| Share application Money | **-** | **390.00** |
| IPO Cost | **-** | **(202.53)** |
| **Net cash flow from financing activities** | **1,164.35** | **1,364.16** |
| **Net Increase/(Decrease) In Cash & Cash Equivalents** | **182.59** | **141.30** |
| **Cash equivalents at the begining of the year** | **236.66** | **95.36** |
| **Cash equivalents at the end of the year** | **419.25** | **236.66** |
| Cash and Cash equivalents comprise : | | |
| Cash in hand | - | - |
| Balance with banks in current A/c | **419.25** | **236.66** |

**The Schedules referred to above and the notes form an integral part of the Balance Sheet**

Priyanka M Joshi

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Date: 2025.11.13 10:16:05 +05'30'

**Priyanka Joshi**
**Director**
**DIN: 09302795**
**Place: Pune**
**Date: 13th November 2025**

**Notes:**

1. The above Financial Results were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on Thursday, November 13th, 2025.

2. These Financial Results have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP") and comply with the provisions of Section 133 of the Companies Act, 2013 ("the Act"), read with the relevant rules thereto, and other applicable accounting principles generally accepted in India, as amended from time to time.

3. The Company has identified reportable segments in accordance with Accounting Standard (AS) 17 – Segment Reporting. Accordingly, the Segment Report for the half year ended 30 September 2025 has been presented.

4. The Company has not received any information from its suppliers regarding their registration status under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act). Hence, disclosures relating to amounts payable to such suppliers have not been provided.

5. As at 30 September 2025, the Company has two wholly owned subsidiaries:
   i) S A Tech Leasing India Private Limited
   ii) S A Tech Software Inc. (incorporated outside India)

6. The Company has incorporated a wholly owned subsidiary, S A Tech Software INC, outside India on 10th September 2025. No business operations or financial transactions have taken place in the subsidiary during the half-year period. The process of transferring the share capital to the subsidiary is in progress and will be completed subsequent to the reporting period, after which operational activities will commence.

7. Figures for the previous periods have been regrouped/reclassified/restated, wherever necessary, to conform to the current period's presentation.

8. Segment reporting is not presented at the consolidated level as the subsidiary operates in a single business segment and therefore separate disclosure is not required.

For and on behalf of the
**Board of Directors of S A Tech Software India Ltd**

Priyanka M Joshi
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Date: 2025.11.13 10:16:28 +05'30'

**Priyanka Joshi**
**Director**
**DIN: 09302795**
**Place: Pune**
**Date: 13th November 2025**

**To,**
**The Board of Director(s),**
**SA Tech Software India Limited**
CIN: L72900PN2012FL C145261

**Date: 13th November 2025**

**Subject: Certificate as per Regulation 33 (2) (a) of the SEBI (LODR) Regulations, 2015**

Dear All,

In furtherance of the Un-Audited Standalone and Consolidated Financial Results of **S A Tech Software India Limited** (the Company) for the half year ended results as on 30th September, 2025, we, Mr. Manoj Joshi, Chief Executive Officer and Mr. Bhavin Goda, Chief Financial Officer of the Company do hereby declare and certify that the said financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Kindly consider this in compliance with the provisions of Regulation 33 (2) (a) of the SEBI (Listing Obligations and Declaration Requirements) Regulations, 2015.

*For*, **SA Tech Software India Limited**

Manoj Narottam Joshi
Digitally signed by Manoj Narottam Joshi
Date: 2025.11.13 10:17:00 +05'30'
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**Manoj Joshi**
**Chief Executive Officer**
**PAN: CVXPJ7001E**

Bhavin Dinesh Goda
Digitally signed by Bhavin Dinesh Goda
Date: 2025.11.13 10:17:22 +05'30'
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**Bhavin Goda**
**Chief Financial Officer**
**PAN: AJIPG4685J**

**Place: Pune**