



Date: 15-05-2026

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

NSE Symbol: SATECH

Dear Sir/Madam,

Sub: Outcome of Meeting of Board of Directors [1st BM FY 2026-27] held on Friday, the 15th day of May 2026 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 Friday 15th May 2026 at 08.00 PM (IST)

The Board of Directors of the Company has noted and/or approved the followings, viz.,

1. Approved the Audited Standalone and Consolidated Financial Results and Financial Statements of the Company for the half year and year ended March 31st, 2026, and the Audit Report thereto issued by M/s Katariya and Munot Chartered Accountants, Statutory Auditors of the Company (**Annexure I**)
2. Approved the Audited Financial Results and Financial Statements of the financial results of S A Tech Leasing India Private Limited, i.e. the wholly owned subsidiary for year ended March 31st, 2026, and the Audit Report thereto issued by M/s Katariya and Munot Chartered Accountants, Statutory Auditors of the Company
3. Approved the amendment to the scheme of amalgamation between Mindpool Technologies Limited (transferor company) and S A Tech Software India Limited (transferee company) - incorporation of odd lot settlement mechanism pursuant to NSE query (**Annexure II**)
4. Re-appointed the Internal Auditor of Company for FY 2026-27 (**Annexure III**)
5. Approved and noted other business matters of Company.

Please take note that the said Meeting concluded at 8:57 PM

This is for your information and record.

**For and on behalf of
SA Tech Software India Limited**

Arnika Choudhary
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Choudhary
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**Arnika Choudhary
Company Secretary
A70217**

S A TECH SOFTWARE INDIA LIMITED

CIN: L72900PN2012FLC145261 | Reg Off: Poloroche Business Avenue, Office No. 101, 1st Floor, Airport Rd, Opp. Symbiosis Law School, Viman Nagar, Pune – 411014

| Contact: 9022909131 | email: info@satincorp.com | website: www.satincorp.com

Katariya & Munot

Chartered Accountants

105-106-107, B-3, Lloyds Chambers Mangalwar Peth, Maldhakka Chowk, Pune 411011
Office Contact No + 91 20 4120 1454

Independent Auditor's Report on Audit of the Half Year and Annual Standalone Financial Results of S A Tech Software India Limited ("the Company") (Formerly S A Tech Software India Private Limited) for the year ended March 31, 2026 (Pursuant to the regulation 33 of (SEBI) (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

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

Report on the audit of the Half Year and Annual Standalone Financial Results

Opinion

We have audited the accompanying Statement of Half Year and Year to Date Standalone Financial Results of S A Tech Software India Limited (Formerly known as S A Tech Software India Private Limited) ("the Company") for the half year and year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"), including relevant circulars issued by SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, these Standalone Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and year ended March 31, 2026.

Basis For Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the

Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of Companies Act 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note No. 5 & 6 to the accompanying standalone financial statements regarding the following matters:

a) The arbitration order in regard to contractual claims, amount aggregating to ₹370.45 Lakhs accounted as "Billing in Progress" during earlier years, from Bihar Rural Livelihood Promotion Society has been received in favour of the Company.

Accordingly, no further adjustments are required in Financial statements.

b) The Company has not regularised export trade receivables amounting to ₹586.26 Lakhs outstanding for more than six months under the provisions of the Foreign Exchange Management Act, 1999. The impact, if any, arising from such non-regularisation has not been assessed by the Company.

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

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the Standalone Financial Statements. The Management and Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information in accordance with recognition and measurement principles laid down in Accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the

going concern basis of accounting unless the Management or the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

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

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion of effectiveness of company's internal controls.
- 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 Management's and 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 standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial

results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matter

The standalone financial results for the half year ended March 31, 2026 represent the balancing figures between the audited figures for the financial year ended March 31, 2026 and the published unaudited year-to-date figures up to September 30, 2025, which were subjected to limited review by us.

Our opinion on the Statement is not modified in respect of this matter.

**For Katariya & Munot
Chartered Accountants**

Firm Registration number: 128438W

Poonam
Chandan
Katariya

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Chandan Katariya
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Poonam Katariya

Partner

Membership number: 119638

UDIN: 26119638VKRGVX9232

Place: Pune

Date: 15th May, 2026

S A Tech Software India Ltd (Formerly Known as S A Tech Software India Private Limited) CIN : L72900PN2012FLC145261 Regd Office: Office No. 101, Poloroche Business Avenue, Opp. Symbiosis Law School, Viman Nagar, Pune-411032 Standalone Balance Sheet As on 31st March, 2026 (Amount in Lakhs)			
Sr. No	Particulars	As of Mar 31, 2026 (Audited)	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	2,875.27	2,658.53
	(c) Money received against share warrants		
2 Share application money pending allotment			
		-	-
		4,181.00	3,964.26
3 Non-Current Liabilities			
	(a) Long-term borrowings	1,100.67	102.02
	(b) Deferred tax liabilities (Net)	-	-
	(c) Other Long term liabilities	25.20	-
	(d) Long-term provisions	152.34	114.78
		1,278.21	216.81
4 Current Liabilities			
	(a) Short-term borrowings	1,657.41	1,021.03
	(b) Trade payables		
	(A) Total outstanding dues of MSME; and	13.72	1.61
	(B) Total outstanding dues of creditors other than MSME.	348.50	262.52
	(c) Other current liabilities	899.88	281.86
	(d) Short-term provisions	4.18	2.99
		2,923.69	1,570.02
	Total of Equity & Liabilities	8,382.90	5,751.08
II. Assets			
1 Non-current assets			
	(a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	2,079.09	383.96
	(ii) Capital work-in-progress	-	-
	(iii) Intangible assets	-	-
	(b) Non-Current Investments	305.70	275.00
	(c) Deferred tax assets (Net)	37.20	50.89
	(d) Long Term Loans & Advances	-	-
	(e) Other Non-Current Assets	124.54	89.65
		2,546.53	799.50
2 Current assets			
	(a) Current investments	-	-
	(b) Inventories	-	-
	(c) Trade receivables	2,420.00	2,248.45
	(d) Cash and Cash Equivalants	423.91	236.66
	(e) Short-term loans and advances	694.76	315.25
	(f) Other current assets	2,297.69	2,151.22
		5,836.36	4,951.59
	Total of Assets	8,382.90	5,751.08
For M/s Katariya & Munot Chartered Accountants Poonam Chandan Katariya <small>Digitally signed by Poonam Chandan Katariya Date: 2026.05.15 21:05:49 +05'30'</small>		For S A Tech Software India Ltd Priyanka M Joshi <small>Digitally signed by Priyanka M Joshi Date: 2026.05.15 21:01:15 +05'30'</small>	
Poonam Katariya Partner M.No.119638 Firm Registration No. 128438W Place: Pune Date: 15th May, 2026		Priyanka Joshi Director DIN: 09302795 Place: Los Angeles Date: 15th May, 2026	

S A Tech Software India Ltd
(Formerly Known as S A Tech Software India Private Limited)
CIN : L72900PN2012FLC145261

Regd Office: Office No. 101, Poloroche Business Avenue, Opp. Symbiosis Law School, Viman Nagar, Pune-411032
Standalone Statement of Profit & Loss Account As on 31st March, 2026

(Amount in Lakhs)

Sr. No	Particulars	Half Year Ended		Year Ended	
		31-03-26	30-09-25	31-03-26	31-03-25
		(Audited)	(Unaudited)	(Audited)	(Audited)
1 Income:					
Revenue from Operations	6,256.57	4,958.73	11,215.30	9,950.42	
Other Income	97.97	49.07	147.05	84.91	
(A) Total Income	6,354.54	5,007.80	11,362.35	10,035.33	
2 Expenses:					
Cost of Material Consumed	-	-	-	-	
(Increase)/Decrease in Stock of Finished Goods/WIP	-	-	-	-	
Employee Benefit Expense	4,219.49	3,626.46	7,845.94	6,362.91	
Financial costs	127.07	89.17	216.24	168.50	
Depreciation and amortization expense	96.05	71.09	167.14	160.44	
Other expenses	1,526.91	1,290.13	2,817.04	2,393.63	
(B) Total Expenses	5,969.51	5,076.85	11,046.36	9,085.49	
3 Profit before extraordinary , exceptional items and tax (A-B)	385.03	(69.04)	315.99	949.84	
4 Exceptional items	-	-	-	(14.32)	
5 Profit before extraordinary items and tax (3-4)	385.03	(69.04)	315.99	964.16	
6 Extraordinary items	-	-	-	11.76	
7 Profit before tax (5-6)	385.03	(69.04)	315.99	952.40	
8 Tax expense:					
(i) Current tax	85.56	-	85.56	225.91	
(ii) Deferred tax	18.83	(5.14)	13.69	(17.25)	
9 Profit/(Loss) for the period (7-8)	280.64	(63.90)	216.74	743.75	
10 Equity Share Capital (No of Shares)	1,30,57,281.00	1,30,57,281.00	1,30,57,281.00	1,17,57,281.00	
11 Earnings per Equity Share:					
(a) Basic	2.15	(0.49)	1.66	6.33	
(b) Diluted	2.15	(0.49)	1.66	6.33	

For M/s Katariya & Munot

Chartered Accountants

Poonam Chandan
Katariya
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Date: 2026.05.15 21:06:08 +05'30'

Poonam Katariya

Partner

M.No.119638

Firm Registration No. 128438W

Place: Pune

Date: 15th May, 2026

For S A Tech Software India Ltd

Priyanka M Joshi
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Priyanka Joshi

Director

DIN: 09302795

Place: Los Angeles

Date: 15th May, 2026

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

CIN : L72900PN2012FLC145261

Regd Office :Office No. 101, 1st Floor Poloroche, Opp. Symbiosis Law School, Viman Nagar, Airport Road Pune-411032

Standalone Cash Flow Statement For the year ended 31st March, 2026

(Amount in Lakhs)

Sr. No	Particulars	For the Period Ended 31-Mar-26	For the Period Ended 31-Mar-25
A.	Cash flow from operating activities		
	Net profit / (loss) for the Period	216.74	743.75
	Adjusted for:		
	Depreciation, amortisation and impairment	167.14	160.44
	(Profit)/Loss on Sale of Asset	-	(14.32)
	Tax Expense for the year	99.25	208.65
	Operating profit before working capital changes	483.13	1,098.52
	Changes in		
	(Increase)/decrease in sundry debtors	(171.55)	(672.85)
	(Increase)/decrease in loans and advances	(379.51)	(29.42)
	(Increase)/decrease in Current Assets	(146.47)	(1,229.08)
	Increase/(decrease) in current liabilities & provisions	1,353.67	177.45
	Increase/(decrease) in Long-term borrowings and Long term provisions	62.76	19.59
	Increase/(decrease) in long term Loans & Advances & provisions	(34.89)	(426.19)
	Cash generated from operations	1,167.13	(1,061.97)
	Less: Income Tax Paid (Net of Refunds)	(85.56)	(225.91)
	NET CASH FROM OPERATING ACTIVITIES	1,081.57	(1,287.88)
B.	Cash flow from investing activities		
	Decrease/(Increase) Property, Plant and Equipments	(1,862.27)	(158.66)
	Decrease/(Increase) Investments	(30.70)	209.36
	Profit on Sale Proceed	-	14.32
	NET CASH USED IN INVESTING ACTIVITIES	(1,892.97)	65.03
C.	Cash flow from financing activities		
	Proceeds from Loans (Secured & Unsecured)	998.64	(734.31)
	Issue of shares at premium	-	1,911.00
	Share application Money	-	390.00
	IPO Cost	-	(202.53)
	NET CASH FROM FINANCING ACTIVITIES	998.64	1,364.16
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	187.24	141.30
	Opening Balance of Cash or Cash equivalent	236.66	95.36
	Cash and cash equivalents at the end of the period (Refer Notes 15)	423.91	236.66

For M/s Katariya & Munot

Chartered Accountants

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Poonam Katariya

Partner

M.No.119638

Firm Registration No. 128438W

Place: Pune

Date: 15th May, 2026

For S A Tech Software India Ltd

Priyanka M Joshi
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Priyanka Joshi

Director

DIN: 09302795

Place: Los Angeles

Date: 15th May, 2026

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

CIN : L72900PN2012FLC145261

Regd Office :Office No. 101, 1st Floor Poloroche, Opp. Symbiosis Law School, Viman Nagar, Airport Road Pune-411032
Standalone Segment Report As on 31st March, 2026

Sr. No	Particulars	Half Year Ended		Year Ended	
		31-03-26	30-09-25	31-03-26	31-03-25
		(Audited)	(Unaudited)	(Audited)	(Audited)
1	Segment Revenue				
	Domestic Revenue IT Consulting	3,254.80	2,417.58	5,672.38	4,424.01
	Export Revenue IT Consulting	396.59	385.53	782.12	144.55
	Export Revenue GCC	1,907.02	2,182.48	4,089.51	4,509.22
	Other / Common	698.16	-26.87	671.29	872.64
	Net Sales/Income from Operation	6,256.57	4,958.73	11,215.30	9,950.42
2	Other Revenue				
	Other Income	97.97	49.07	147.05	84.91
	Total of Other Revenue	97.97	49.07	147.05	84.91
3	Segment Expenses				
	Salaries, Incentives & Contracting Manpower				
	IT Consulting	2,567.79	2,067.20	4,634.99	3,243.40
	GCC	987.75	1,007.33	1,995.07	1,985.77
	Total Expense from Segment	3,555.54	3,074.52	6,630.06	5,229.17
4	Other Common				
	(a) Employee benefit expenses	663.95	551.93	1,215.88	2,456.87
	(b) Finance Cost	127.07	89.17	216.24	178.19
	(c) Depreciation and amortization expenses	96.05	71.09	167.14	160.44
	(d) Other Expenses	1,526.91	1,290.13	2,817.04	1,060.81
5	Total Other Common Expenses	2,413.98	2,002.32	4,416.30	3,856.32
6	Net Profit/(Loss) Before Tax	385.03	(69.04)	315.99	949.84

For M/s Katariya & Munot

Chartered Accountants

Poonam
Chandan
Katariya

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Poonam Katariya

Partner

M.No.119638

Firm Registration No. 128438W

Place: Pune

Date: 15th May, 2026

For S A Tech Software India Ltd

Priyanka
M Joshi

Digitally signed by Priyanka M Joshi Date: 2026.05.15 21:02:01 +05'30'

Priyanka Joshi

Director

DIN: 09302795

Place: Los Angeles

Date: 15th May, 2026

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 Friday, May 15th, 2026.
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 half year & Year ended 31st March 2026 is 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. The Company had initiated arbitration proceedings against Bihar Rural Livelihood Promotion Society and others in relation to contractual claims. The arbitration order has been received in favour of the Company. Based on the award and expert legal opinion, an amount of ₹370.45 Lakhs has been recognised as “Billing in Progress” in the financial statements. Further claims towards interest and other consequential amounts aggregating to ₹773.71 Lakhs, as per contractual terms, are contingent upon the final outcome of proceedings before the Hon’ble Patna High Court and accordingly have not been recognised in the financial statements.
6. The Company has not regularised export trade receivables amounting to ₹586.26 Lakhs outstanding for more than six months under the provisions of the Foreign Exchange Management Act, 1999. The impact, if any, arising from such non-regularisation has not been assessed by the Company.
7. Figures for the previous periods have been regrouped/reclassified/restated, wherever necessary, to conform to the current period’s presentation.
8. During the year, the Board of Directors approved in Board Meeting Dated 19th December, 2025 a draft Scheme of Arrangement under Sections 230 to 232 of the Companies Act, 2013, for merger of Mindpool Technologies Limited with the Company. The Scheme provides for issuance of equity shares by the Company to the shareholders of the transferor company. Approval from the National Stock Exchange of India Limited (NSE) has been obtained, and the Scheme is subject to approval of NCLT, SEBI and other regulatory authorities. Pending such approvals, no accounting effect has been given in these financial statements. The amalgamation, being in the nature of purchase, has been accounted for using the Purchase Method in accordance with Accounting Standard (AS) 14 – Accounting for Amalgamations. As per the approved share exchange ratio under the Scheme, shareholders of Mindpool Technologies Limited are entitled to receive 1 (One) equity share of S A Tech Software India Limited for every 2 (Two) equity shares held in Mindpool Technologies Limited.

For and on behalf of the

Board of Directors of S A Tech Software India Ltd

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Priyanka M Joshi
M Joshi Date: 2026.05.15
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Priyanka Joshi

Director

DIN: 09302795

Place: Los Angeles

Date: 15th May, 2026

Katariya & Munot

Chartered Accountants

105-106-107, B-3, Lloyds Chambers Mangalwar Peth, Maldhakka Chowk, Pune 411011
Office Contact No + 91 20 4120 1454

Independent Auditor's Report on Audit of the Half Year and Annual Consolidated Financial Results of S A Tech Software India Limited ("the Company") (Formerly S A Tech Software India Private Limited) for the year ended March 31, 2026 (Pursuant to the regulation 33 of (SEBI) (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

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

Report on the audit of the Half Year and Annual Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated annual financial results of S A Tech Software India Limited (Formerly known as S A Tech Software India Private Limited) ("The Holding Company") and its subsidiaries (The holding company and its subsidiaries together referred to as 'the Group') for the year ended March 31, 2026 attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

- i. Include the results of the following subsidiaries:
 - a) S A Tech Leasing India Private Limited
 - b) S A Tech Software INC, USA
- ii. are presented in accordance with the requirements of the Regulation 33 of Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in applicable Accounting Standards and other accounting principles generally accepted in India of the Consolidated net profits and other financial information for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of Companies Act 2013 and the Rules there under, 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.

Emphasis of Matter

We draw attention to Note No. 6 & 7 to the accompanying consolidated financial statements regarding the following matters:

a) The arbitration order in regard to contractual claims, amount aggregating to ₹370.45 Lakhs accounted as "Billing in Progress" during earlier years, from Bihar Rural Livelihood Promotion Society has been received in favour of the Company. Accordingly, no further adjustments are required in Financial statements.

b) The Holding Company has not regularised export trade receivables amounting to ₹586.26 Lakhs outstanding for more than six months under the provisions of the Foreign Exchange Management Act, 1999. The impact, if any, arising from such non-regularisation has not been assessed by the Company.

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

Management and Board of Directors Responsibilities for the Consolidated Annual Financial Results

These Consolidated annual financial results, which are responsibility of the Holding Company's Management and approved by the Board of Directors has been prepared on the basis of consolidated annual financial statements. The Company's Management and Board of directors are responsible for the preparation and presentation of the annual financial results that gives a true and fair view of the consolidated net profit and other financial information of the group in accordance with recognition and measurement principles laid down in Accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The Respective Management and Board of Directors of the Companies included in the group are responsible for the 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 the design, implementation and maintenance of

adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Respective Management and Board of Directors of the companies included in the group are also responsible for overseeing the Company's financial reporting process.

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

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

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

- Identify and assess the risks of material misstatement of the Consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion of effectiveness of company's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management's and 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 annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

We also performed procedures in accordance with the circular No. CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the result of the following entities:

- Parent Company

- S A Tech Software India Limited (Formerly known as S A Tech Software India Private Limited)

- Subsidiary companies

- a) S A Tech Leasing India Private Limited

- b) S A Tech Software INC, USA

Other Matters:

We did not audit the financial statements of one wholly owned subsidiary incorporated outside India, namely S A Tech Software Inc., whose financial statements reflect nil total assets and liabilities as at March 31, 2026 and nil revenue/cash flows for the year then ended. According to the information and explanations given to us by Management, the Company, the subsidiary has not commenced commercial operations during the year

The consolidated financial results for the half year ended March 31, 2026 represent the balancing figures between the audited figures for the financial year ended March 31, 2026 and the published unaudited year-to-date figures up to September 30, 2025, which were subjected to limited review by us.

Our opinion on the Statement is not modified in respect of this matter.

For Katariya & Munot

Chartered Accountants

Firm Registration number: 128438W

Poonam

Digitally signed

by Poonam

Chandan

Chandan Katariya

Date: 2026.05.15

Katariya

21:02:48 +05'30'

Poonam Katariya

Partner

Membership number: 119638

UDIN: 26119638PDYFZA5014

Place: Pune

Date: 15th May, 2026

S A Tech Software India Ltd <i>(Formerly Known as S A Tech Software India Private Limited)</i> CIN : L72900PN2012FLC145261 Regd Office: Office No. 101, Poloroche Business Avenue, Opp. Symbiosis Law School, Viman Nagar, Pune-411032 Consolidated Balance Sheet As on 31st March, 2026 (Amount in Lakhs)				
Sr. No	Particulars	As of Mar 31, 2026 (Audited)		
I. EQUITY AND LIABILITIES				
1	Shareholder's Funds			
	(a) Share Capital	1,305.73		
	(b) Reserves and Surplus	2,869.27		
	(c) Money received against share warrants	-		
2	Share application money pending allotment	-		
		4,175.00		
3	Non-Current Liabilities			
	(a) Long-term borrowings	1,100.67		
	(b) Deferred tax liabilities (Net)	-		
	(c) Other Long term liabilities	25.20		
	(d) Long-term provisions	152.34		
		1,278.21		
4	Current Liabilities			
	(a) Short-term borrowings	1,657.41		
	(b) Trade payables			
	(A) Total outstanding dues of MSME; and	13.72		
	(B) Total outstanding dues of creditors other than MSME.	348.50		
	(c) Other current liabilities	900.29		
	(d) Short-term provisions	4.18		
		2,924.10		
		8,377.31		
	Total of Equity & Liabilities	8,377.31		
II. Assets				
1	Non-current assets			
	(a) Property, Plant and Equipment and Intangible Assets			
	(i) Property, Plant and Equipment	2,106.24		
	(ii) Capital work-in-progress	-		
	(iii) Intangible assets	-		
	(b) Non-Current Investments	314.70		
	(c) Deferred tax assets (Net)	37.56		
	(d) Long Term Loans & Advances	-		
	(e) Other Non-Current Assets	124.54		
		2,583.04		
2	Current assets			
	(a) Current investments	4.00		
	(b) Inventories	-		
	(c) Trade receivables	2,418.52		
	(d) Cash and Cash Equivalentants	425.64		
	(e) Short-term loans and advances	649.14		
	(f) Other current assets	2,296.97		
		5,794.27		
		8,377.31		
	Total of Assets	8,377.31		
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> For M/s Katariya & Munot Chartered Accountants Poonam <small>Digitally signed by Poonam Chandan Katariya Date: 2026.05.15 21:03:11 +05'30'</small> Poonam Katariya Partner M.No.119638 Firm Registration No. 128438W Place: Pune Date: 15th May, 2026 </td> <td style="width: 50%; vertical-align: top;"> For S A Tech Software India Ltd Digitally signed by Priyanka M Joshi Date: 2026.05.15 20:59:11 +05'30' Priyanka M Joshi Priyanka Joshi Director DIN: 09302795 Place: Los Angeles Date: 15th May, 2026 </td> </tr> </table>			For M/s Katariya & Munot Chartered Accountants Poonam <small>Digitally signed by Poonam Chandan Katariya Date: 2026.05.15 21:03:11 +05'30'</small> Poonam Katariya Partner M.No.119638 Firm Registration No. 128438W Place: Pune Date: 15th May, 2026	For S A Tech Software India Ltd Digitally signed by Priyanka M Joshi Date: 2026.05.15 20:59:11 +05'30' Priyanka M Joshi Priyanka Joshi Director DIN: 09302795 Place: Los Angeles Date: 15th May, 2026
For M/s Katariya & Munot Chartered Accountants Poonam <small>Digitally signed by Poonam Chandan Katariya Date: 2026.05.15 21:03:11 +05'30'</small> Poonam Katariya Partner M.No.119638 Firm Registration No. 128438W Place: Pune Date: 15th May, 2026	For S A Tech Software India Ltd Digitally signed by Priyanka M Joshi Date: 2026.05.15 20:59:11 +05'30' Priyanka M Joshi Priyanka Joshi Director DIN: 09302795 Place: Los Angeles Date: 15th May, 2026			

S A Tech Software India Ltd
(Formerly Known as S A Tech Software India Private Limited)
CIN : L72900PN2012FLC145261

Regd Office: Office No. 101, Poloroche Business Avenue, Opp. Symbiosis Law School, Viman Nagar, Pune-411032

Consolidated Statement of Profit & Loss Account As on 31st March, 2026

(Amount in Lakhs)

Sr. No	Particulars	Half Year Ended		Year Ended
		31-03-26	30-09-25	31-03-26
		(Audited)	(Unaudited)	(Audited)
1	Income:			
	Revenue from Operations	6,269.27	4,961.22	11,230.49
	Other Income	95.89	49.07	144.97
	(A) Total Income	6,365.16	5,010.29	11,375.46
2	Expenses:			
	Cost of Material Consumed	-	-	-
	(Increase)/Decrease in Stock of Finished Goods/WIP	-	-	-
	Employee Benefit Expense	4,219.49	3,626.46	7,845.94
	Financial costs	128.07	89.17	217.24
	Depreciation and amortization expense	102.11	71.09	173.20
	Other expenses	1,534.79	1,294.65	2,829.44
	(B) Total Expenses	5,984.46	5,081.37	11,065.83
3	Profit before extraordinary , exceptional items and tax (A-B)	380.70	(71.07)	309.63
4	Exceptional items	-	-	-
5	Profit before extraordinary items and tax (3-4)	380.70	(71.07)	309.63
6	Extraordinary items	-	-	-
7	Profit before tax (5-6)	380.70	(71.07)	309.63
8	Tax expense:			
	(i) Current tax	85.56	-	85.56
	(ii) Deferred tax	18.48	(5.14)	13.33
9	Profit/(Loss) for the period (7-8)	276.67	(65.93)	210.74
10	Equity Share Capital (No of Shares)	1,30,57,281.00	1,30,57,281.00	1,30,57,281.00
11	Earnings per Equity Share:			
	(a) Basic	2.12	(0.50)	1.61
	(b) Diluted	2.12	(0.50)	1.61

For M/s Katariya & Munot

Chartered Accountants

Poonam Chandan
Katariya
Digitally signed by Poonam Chandan Katariya
Date: 2026.05.15 21:03:32 +05'30'

Poonam Katariya

Partner

M.No.119638

Firm Registration No. 128438W

Place: Pune

Date: 15th May, 2026

For S A Tech Software India Ltd

Priyanka M Joshi
Digitally signed by Priyanka M Joshi
Date: 2026.05.15 20:59:38 +05'30'

Priyanka Joshi

Director

DIN: 09302795

Place: Los Angeles

Date: 15th May, 2026

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

CIN : L72900PN2012FLC145261

Regd Office :Office No. 101, 1st Floor Poloroche, Opp. Symbiosis Law School, Viman Nagar, Airport Road Pune-411032

Consolidated Cash Flow Statement For the year ended 31st March, 2026

(Amount in Lakhs)

Sr. No	Particulars	For the year ended 31-Mar-26
A.	Cash flow from operating activities	
	Net profit / (loss) for the Period	210.74
	Adjusted for:	
	Depreciation, amortisation and impairment	173.20
	(Profit)/Loss on Sale of Asset	-
	Tax Expense for the year	98.89
	Operating profit before working capital changes	482.84
	Changes in	
	(Increase)/decrease in sundry debtors	(170.07)
	(Increase)/decrease in loans and advances	7.57
	(Increase)/decrease in Current Assets	(145.75)
	Increase/(decrease) in current liabilities & provisions	1,176.94
	Increase/(decrease) in Long-term borrowings and Long term provisions	62.76
	Increase/(decrease) in long term Loans & Advances & provisions	(199.20)
	Cash generated from operations	1,215.08
	Less: Income Tax Paid (Net of Refunds)	(85.56)
	NET CASH FROM OPERATING ACTIVITIES	1,129.52
B.	Cash flow from investing activities	
	Decrease/(Increase) Property, Plant and Equipments	(1,895.49)
	Decrease/(Increase) Investments	(43.70)
	Profit on Sale Proceed	-
	NET CASH USED IN INVESTING ACTIVITIES	(1,939.19)
C.	Cash flow from financing activities	
	Proceeds from Loans (Secured & Unsecured)	998.64
	Issue of shares at premium	-
	Share application Money	-
	IPO Cost	-
	NET CASH FROM FINANCING ACTIVITIES	998.64
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	188.98
	Opening Balance of Cash or Cash equivalent	236.66
	Cash and cash equivalents at the end of the period	425.64

For M/s Katariya & Munot
Chartered Accountants

Poonam Chandan Katariya
Digitally signed by Poonam Chandan Katariya
Date: 2026.05.15 21:04:04 +05'30'

Poonam Katariya

Partner

M.No.119638

Firm Registration No. 128438W

Place: Pune

Date: 15th May, 2026

For S A Tech Software India Ltd

Priyanka M Joshi
Digitally signed by Priyanka M Joshi
Date: 2026.05.15 20:59:51 +05'30'

Priyanka Joshi

Director

DIN: 09302795

Place: Los Angeles

Date: 15th May, 2026

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

CIN : L72900PN2012FLC145261

Regd Office :Office No. 101, 1st Floor Poloroche, Opp. Symbiosis Law School, Viman Nagar, Airport Road Pune-411032

Consolidated Segment Report As on 31st March, 2026

(Amount in Lacs)

Sr. No	Particulars	Half Year Ended		Year Ended
		31-03-26	30-09-25	31-03-26
		(Audited)	(Unaudited)	(Audited)
1	Segment Revenue			
	Domestic Revenue IT Consulting	3,254.80	2,417.58	5,672.38
	Export Revenue IT Consulting	396.59	385.53	782.12
	Export Revenue GCC	1,907.02	2,182.48	4,089.51
	Other / Common	698.16	-26.87	671.29
	Net Sales/Income from Operation	6,256.57	4,958.73	11,215.30
2	Other Revenue			
	Other Income	97.97	49.07	147.05
	Total of Other Revenue	97.97	49.07	147.05
3	Segment Expenses			
	Salaries, Incentives & Contracting Manpower			
	IT Consulting	2,567.79	2,067.20	4,634.99
	GCC	987.75	1,007.33	1,995.07
	Total Expense from Segment	3,555.54	3,074.52	6,630.06
4	Other Common			
	(a) Employee benefit expenses	663.95	551.93	1,215.88
	(b) Finance Cost	127.07	89.17	216.24
	(c) Depreciation and amortization expenses	96.05	71.09	167.14
	(d) Other Expenses	1,526.91	1,290.13	2,817.04
5	Total Other Common Expenses	2,413.98	2,002.32	4,416.30
6	Net Profit/(Loss) Before Tax	385.03	(69.04)	315.99

For M/s Katariya & Munot

Chartered Accountants

Poonam Chandan Katariya
Digitally signed by Poonam Chandan Katariya
Date: 2026.05.15 21:04:25 +05'30'

Poonam Katariya

Partner

M.No.119638

Firm Registration No. 128438W

Place: Pune

Date: 15th May, 2026

For S A Tech Software India Ltd

Priyanka M Joshi
Digitally signed by Priyanka M Joshi
Date: 2026.05.15 21:00:05 +05'30'

Priyanka Joshi

Director

DIN: 09302795

Place: Los Angeles

Date: 15th May, 2026

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 Friday, May 15th, 2026.
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 Group has identified reportable segments in accordance with Accounting Standard (AS) 17 – Segment Reporting. However, since segment reporting is not applicable to the Subsidiary Company, no separate segment reporting of subsidiary has been presented for half year & Year ended 31st March 2026.
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 31st March 2026, 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 had initiated arbitration proceedings against Bihar Rural Livelihood Promotion Society and others in relation to contractual claims. The arbitration order has been received in favour of the Company. Based on the award and expert legal opinion, an amount of ₹370.45 Lakhs has been recognised as "Billing in Progress" in the financial statements. Further claims towards interest and other consequential amounts aggregating to ₹773.71 Lakhs, as per contractual terms, are contingent upon the final outcome of proceedings before the Hon'ble Patna High Court and accordingly have not been recognised in the financial statements.
7. The Company has not regularised export trade receivables amounting to ₹586.26 Lakhs outstanding for more than six months under the provisions of the Foreign Exchange Management Act, 1999. The impact, if any, arising from such non-regularisation has not been assessed by the Company.
8. Figures for the previous period have been regrouped/reclassified/restated, wherever necessary, to conform to the current year's presentation. Comparative figures for FY 2024-25 have not been presented, as the Company did not have any subsidiaries as at 31 March 2025.
9. During the year, the Board of Directors approved in Board Meeting Dated 19th December, 2025 a draft Scheme of Arrangement under Sections 230 to 232 of the Companies Act, 2013, for merger of Mindpool Technologies Limited with the Company. The Scheme provides for issuance of equity shares by the Company to the shareholders of the transferor company. Approval from the National Stock Exchange of India Limited (NSE) has been obtained, and the Scheme is subject to approval of NCLT, SEBI and other regulatory authorities. Pending such approvals, no accounting effect has been given in these financial statements. Approval from the National Stock Exchange of India Limited (NSE) has been obtained, and the Scheme is subject to approval of NCLT, SEBI and other regulatory authorities. Pending such approvals, no accounting effect has been given in these financial statements. The amalgamation, being in the nature of purchase, has been accounted for using the Purchase Method in accordance with Accounting Standard (AS) 14 – Accounting for Amalgamations. As per the approved share exchange ratio under the Scheme, shareholders of Mindpool Technologies Limited are entitled to receive 1 (One) equity share of S A Tech Software India Limited for every 2 (Two) equity shares held in Mindpool Technologies Limited.

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: 2026.05.15
21:00:17 +05'30'

Priyanka Joshi

Director

DIN: 09302795

Place: Los Angeles

Date: 15th May, 2026



To,

Date: 15th May 2026

**The Board of Director(s),
SA Tech Software India Limited
CIN: L72900PN2012FLC145261**

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

Dear All,

In furtherance of the Audited Financial Results of **SA Tech Software India Limited** (the Company) for the half year ended and year ended results as on 31st March, 2026 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**

Bhavin
Dinesh Goda

Digitally signed by
Bhavin Dinesh Goda
Date: 2026.05.15
20:26:31 +05'30'

Bhavin Goda
Chief Financial Officer

Manoj
Narottam
Joshi

Digitally signed by
Manoj Narottam
Joshi
Date: 2026.05.15
20:30:54 +05'30'

Manoj Joshi
Chief Executive Officer

S A TECH SOFTWARE INDIA LIMITED

CIN: L72900PN2012FLC145261 | Reg Off: Poloroche Business Avenue, Office No. 101, 1st Floor, Airport Rd, Opp. Symbiosis Law School, Viman Nagar,
Pune – 411014

| Contact: 9022909131 | email: info@satincorp.com | website: www.satincorp.com



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

Date: 15th May 2025

Ref: NSE Symbol: SATECH

ISIN: INE0BSN01013

Dear Sir/ Madam,

Subject: Declaration for unmodified opinion(s) on Audit Report

Pursuant to relevant provision of Regulation 33 (3) d of SEBI (LODR) Regulations 2015, we hereby declare that the Statutory Auditors of the Company have issued **Audit Report** with **unmodified opinion** on Audited Financial Results for the half year ended and year ended as on 31st March 2026 and the same was approved at the Board Meeting held today i.e. Friday 15th Day of May 2026

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: 2026.05.15
20:31:59 +05'30'

Priyanka Joshi
Director
DIN: 09302795

S A TECH SOFTWARE INDIA LIMITED

CIN: L72900PN2012FLC145261|Reg Off: Poloroche Business Avenue, Office No. 101, 1st Floor, Airport Rd, Opp. Symbiosis Law School,
Viman Nagar, Pune – 411014

|Contact: 9022909131 | email: info@satincorp.com | website: www.satincorp.com

Annexure II

Disclosures in terms of Regulation 30 of the Listing Regulations

Particulars	Disclosures												
<p>Name of the entity(ies) forming part of the amalgamation merger, details in brief such as, size, turnover, etc.</p>	<p>S A Tech Software India Limited (“Transferee Company”):</p> <p>S A Tech Software India Limited (CIN No. L72900PN2012FLC145261), is a listed public company incorporated under the provisions of the Companies Act, 1956 on November 01, 2012 and having its registered office at Off No. D-6030, 6th Floor, Solitaire Bus. Hub, Viman Nagar, Pune, Maharashtra, India, 411014.</p> <p>Mindpool Technologies Limited (Transferor Company):</p> <p>Mindpool Technologies Limited (CIN No. L72900PN2011PLC138607) is a listed public company incorporated under the provisions of the Companies Act, 1956 on February 21, 2011 and having its registered office at 3rd & 4th, SR NO 133/1/316111 GK Mall, Near Konkane Chowk, Pimple Saudagar, Pune, Maharashtra, India, 411027.</p> <p>As on March 31, 2026 the net assets, and revenue (audited standalone) of Transferor Company and Transferee Company are as hereunder:</p> <table border="1" data-bbox="527 787 1372 1083"> <thead> <tr> <th>SN</th> <th>Name</th> <th>Net Worth as at 31st March 2025 (Audited) (Rs. Lakhs)</th> <th>Total Income for the year ended 31st March 2025 (Audited) (Rs. Lakhs)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>S A Tech Software India Limited</td> <td>3,964.26</td> <td>10,035.33</td> </tr> <tr> <td>2</td> <td>Mindpool Technologies Limited</td> <td>1299</td> <td>2681.71</td> </tr> </tbody> </table>	SN	Name	Net Worth as at 31 st March 2025 (Audited) (Rs. Lakhs)	Total Income for the year ended 31 st March 2025 (Audited) (Rs. Lakhs)	1	S A Tech Software India Limited	3,964.26	10,035.33	2	Mindpool Technologies Limited	1299	2681.71
SN	Name	Net Worth as at 31 st March 2025 (Audited) (Rs. Lakhs)	Total Income for the year ended 31 st March 2025 (Audited) (Rs. Lakhs)										
1	S A Tech Software India Limited	3,964.26	10,035.33										
2	Mindpool Technologies Limited	1299	2681.71										
<p>Whether the transaction falls within related party transaction? If yes, whether the same is done at arm's length?</p>	<p>Yes, the transaction falls within the definition of a Related Party Transaction under Regulation 2(zb) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, since Mindpool Technologies Limited forms part of the promoter group of S A Tech Software India Limited.</p> <p>However, as both entities are listed on the SME platform, the provisions of Regulation 23 relating to Related Party Transactions are not applicable pursuant to the exemption under Regulation 15(2) of the SEBI LODR Regulations.</p> <p>Further, as clarified by the Ministry of Corporate Affairs through General Circular No. 30/2014 dated July 17, 2014, the transaction does not attract the provisions of Section 188 of the Companies Act, 2013, since it is being undertaken under a Scheme of Amalgamation approved by the Hon'ble NCLT.</p> <p>Notwithstanding the above, the share exchange ratio and other terms of the Scheme have been determined based on an independent valuation report and fairness opinion, ensuring the transaction is being carried out at arm's length.</p>												
<p>Area of business of the entity(ies).</p>	<p>The Transferee Company is engaged in the business of providing business of providing information and communication technology solutions to its customers across various industries Its services include the design, development, implementation, maintenance, trading, and consulting, IT-enabled services,</p> <p>The Transferor Company is engaged in the business of providing information technology-enabled services (ITeS) including customized software development, IT staffing, and digital marketing solutions. Its offerings span across software products, consultancy, online solutions, and related hardware and networking services.</p>												

Rationale for amalgamation merger	<p>Complementary Strengths:</p> <p>The amalgamation will combine the complementary strengths of both entities in terms of products, services, market presence, and customer segments, enabling the integrated entity to offer a more comprehensive and competitive suite of services.</p> <p>Improved Cash Management:</p> <p>Consolidation will lead to greater efficiency in cash management and optimal utilization of funds, thereby enhancing financial flexibility.</p> <p>Consolidation of Operations:</p> <p>The merger will unify business operations, assets, and capabilities of both companies, creating a more robust, scalable enterprise with improved market positioning and enhanced growth potential.</p> <p>Operational Synergies:</p> <p>The combined entity is expected to benefit from focused operational efforts, cost rationalization, and the elimination of duplication across administrative functions.</p> <p>Expanded Market Reach:</p> <p>The integration will provide access to a wider customer base and newer geographies, thereby accelerating business growth and enhancing top-line performance.</p> <p>Strategic Alignment:</p> <p>The merger aligns the long-term strategic vision of both companies, enabling unified execution and better stakeholder value creation.</p> <p>Stakeholder Interest:</p> <p>The amalgamation is expected to be beneficial to the shareholders, creditors, and employees of both companies and is not prejudicial to the interests of any stakeholder or the public at large.</p>
In case of cash consideration amount otherwise share exchange ratio	<p>There is no cash consideration involved in the proposed amalgamation.</p> <p>The share exchange ratio is as follows:</p> <p>(One) fully paid-up equity share of ₹10/- each of S A Tech Software India Limited (Transferee Company) for every 2 (Two) fully paid-up equity shares of ₹10/- each held in Mindpool Technologies Limited (Transferor Company) as on the Record Date.</p> <p>The share exchange ratio has been determined based on a Valuation Report dated July 21, 2025 issued by Mr. Santhosh Kumar Katla, Registered Valuer (IBBI Registration No. IBBI/RV/06/2022/14859), and supported by a Fairness Opinion dated July 21, 2025 issued by Akasam Consulting Private Limited, a SEBI-registered Category I Merchant Banker.</p>
Brief details of change in shareholding pattern (if any) of listed entity	<p>S A Tech Software India Limited (Transferee Company) will issue new equity shares to the equity shareholders of Mindpool Technologies Limited (Transferor Company) in the ratio of 1 equity share of ₹10/- each for every 2 equity shares of ₹10/- each held in the Transferor Company as on the Record Date.</p> <p>Consequently, the existing shareholders of Mindpool Technologies Limited will become shareholders of S A Tech Software India Limited.</p> <p>Further, the 17,67,150 equity shares held by the Transferor Company in the Transferee Company shall stand cancelled and extinguished without any consideration, in accordance with the Scheme.</p>
Amendment in the Scheme	<p>The amendment in Scheme provides:</p> <p><i>“Any odd share entitlements of the shareholders, determined with reference to the applicable regulatory requirements and the lot size prevailing as on the Record Date for allotment of shares pursuant to this Scheme, shall be settled by the Transferee Company through a cash payout in lieu of the allotment of such shares which are odd in number. The cash consideration payable in respect of such shares which are odd in number shall be computed considering the same valuation of equity share of the Transferee Company as has been determined in the valuation</i></p>

report obtained for the purpose of this Scheme i.e. Rs. 55.98 per share for the Transferee Company. The cash settlements as may be required to be made for the shares which are odd in number, at the aforementioned price per share, shall be deemed to constitute full and final satisfaction of the relevant Transferor Company's shareholder entitlement in respect of such odd shares and no further claim shall lie against the Transferee Company in this regard. For the sake of clarity, it is mentioned that payment in cash under this Clause shall be made by the Transferee Company to the relevant shareholders of the Transferor Company only for such number of shares which are odd in number with reference to the applicable lot size as on the Record Date.

In the event the relevant bank account details of the shareholder of the Transferor Company who is eligible to receive cash under Clause 10.6 above ("Eligible Member"), are not available, the Transferee Company may hold such cash consideration in a separate earmarked account and disburse the relevant amount to the relevant account of the Eligible Member as and when such account details are furnished to the Transferee Company. In the event any such amount payable to the Eligible Member is not claimed by any such Eligible Member within 7 (seven) years from the Record Date, such unclaimed and unpaid amount shall be transferred to Investor Education and Protection Fund or similar funds. The Board of the Transferee Company shall be eligible to do all such acts, deeds and things and take all decisions/actions and/or remove all difficulties as may arise in the course of implementation of this Clause and Clause 10.6 hereinabove."

ANNEXURE III

Disclosures in terms of Regulation 30 of the Listing Regulations

Sr. No.	Particulars	Details
1	Reason for change viz. Appointment, reappointment, resignation, removal, death or otherwise.	On recommendation of the Audit Committee, Mrs. Vasudha Kanade was re-appointed as the Internal Auditor for FY 2026-27
2	Date of appointment or re-appointment	The Internal Auditor is re- appointed in the Board Meeting held today i.e. 15.05.2026, for a period of 1 year i.e. FY 2026-27
3	Brief profile (in case of appointment)	<p>18 + years of relevant experience in Finance Department. A competent finance and audit professional with extensive experience in internal audit, financial reporting, and statutory compliance across multiple industries. Possesses strong expertise in the preparation and review of Financial Statements including Balance Sheet, Profit & Loss Account, Cash Flow Statements, and Consolidated Financial Statements in accordance with applicable accounting standards and regulatory frameworks.</p> <p>Demonstrated proficiency in conducting and managing various audits and ensuring end-to-end compliance with Income Tax, Advance Tax, TDS, GST regulations, maintaining high standards of regulatory adherence and risk mitigation.</p> <p>Experienced in strengthening internal control systems, improving governance frameworks, and enhancing cash flow management and operational efficiency. Adept at handling core accounting functions including Accounts Receivable, Accounts Payable, inter-company transactions, reconciliations, payroll processing, and statutory payroll compliances.</p>
4	Disclosure of relationships between directors (in case of appointment of Director)	Not related to any Director or Key Managerial Personnel of the Company.
5	Email Address and Contact Details NSE/CML/2018/24, dated June 20, 2018	The email address and contact details of the Internal Auditor are Vasudha.kanade@satincorp.com and +91 9022909131, respectively.