Sigma Solve
Innovate with Confidence

+91 9898095243 | 079 29708387
www.sigmasolve.in
CIN: 72200GJ2010PLC060478

To,

Date: 03rd November, 2026

National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai- 400051,
Maharashtra, INDIA
Symbol: SIGMA

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Streel Mumbai-400 001
Maharashtra, India
Scrip Code: 543917

Subject :- Outcome of Board Meeting Held on 03rd November, 2026

Dear Sir/ Ma'am,

Pursuant to Regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at their Board meeting held on today **03rd November, 2026** inter alia, has transacted and approved the following: -

1. Unaudited standalone and consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2026 together with the Limited review Report thereon by the Statutory Auditor of the Company as per Regulation 33 of the SEBI (LODR) Regulations, 2015;

2. Considered and approved all other businesses as per agenda circulated.

Please note that the said meeting was held at around 11:30 A.M. IST and closed at around 15:40 p.m. IST. Kindly take note of the same and update on record of the Company accordingly.

Kindly take note of the same and update on record of the Company accordingly.

Thanking you.

Yours faithfully,

FOR, SIGMA SOLVE LIMITED

PRAKASH RATILAL PARIKH
Digitally signed by PRAKASH RATILAL PARIKH
Date: 2026.11.03 15:42:01 +05'30'

SIGMA SOLVE LIMITED AHMEDABAD

Prakash R Parikh

Managing Director

DIN: 03019773

Encl.:- A/a

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Consolidated Financial Results of the Company Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Sigma Solve Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of SIGMA SOLVE LIMITED ("the Company") for the quarter ended 30th September, 2026 and year to date from April 01, 2026 to September 30, 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular NO. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' specified u/s. 143(10) of the Companies Act, 2013. 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.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement Includes the results of the following entities:

Sr no.	Name of the Component	Relationship
1	SIGMA SOLVE INC.	Subsidiary
2	RISH INFO LOGISTICS PRIVATE LIMITED	Subsidiary

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (IND-AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mistry & Shah LLP
Chartered Accountants
F.R.N: - W100683





CA Ketan Mistry
Partner
M.NO. 112112
UDIN: 26112112LTSGVZ2661

Date: 3rd November, 2026
Place: Ahmedabad

SIGMA SOLVE LIMITED
801-803, P V Enclave, ICICI Bank Lane Road, Sindhubhavan Road, S G Highway Ahmedabad, Gujarat
CIN : L72200GJ2010PLC060478

(₹ In Lakh)

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

Sr.No	Particulars	Consolidated results					
		Quarter Ended			Half Year		
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Revenue**						
(a)	Revenue from operations	2,341.48	2,303.22	2,558.59	4,644.70	4,624.39	9,561.70
(b)	Other income	88.50	897.17	156.61	985.67	370.95	458.60
	Total Income	**2,429.98**	**3,200.39**	**2,715.20**	**5,630.37**	**4,995.34**	**10,020.30**
2	**Expenses**						
(a)	Cost of Services Consumed	287.77	357.22	268.80	644.99	536.12	1,440.68
(b)	Employee benefits expenses	871.58	934.42	1,052.93	1,806.00	2,084.53	3,850.44
(c)	Finance costs	3.73	4.22	18.23	7.95	25.30	36.03
(d)	Depreciation and amortization expenses	18.30	18.93	22.20	37.23	43.28	87.90
(e)	Other expenses	329.25	237.81	472.80	567.06	743.27	1,445.71
	Total Expense	**1,510.63**	**1,552.60**	**1,834.96**	**3,063.23**	**3,432.50**	**6,860.76**
3	**Profit/(loss) before Exceptional Items and Tax (1-2)**	**919.35**	**1,647.79**	**880.24**	**2,567.14**	**1,562.84**	**3,159.54**
4	Exceptional items	-	-	-			-
5	**Profit/(loss) Before Tax (3+4)**	**919.35**	**1,647.79**	**880.24**	**2,567.14**	**1,562.84**	**3,159.54**
6	**Tax expense**						
	Current Tax	313.72	355.22	315.64	668.94	544.44	723.45
	Deferred Tax	(88.51)	35.04	(98.87)	(53.47)	(163.46)	47.77
	Prior Period Tax	11.67		(1.83)	11.67	(1.83)	(1.86)
7	**Net Profit after tax for the period (5-6)**	**682.47**	**1,257.53**	**665.30**	**1,940.00**	**1,183.69**	**2,390.18**
8	**Other Comprehensive Income (after tax) (OCI)**						
(a)	Items that will not be reclassified to profit or loss	6.26	(2.24)	5.92	4.02	(3.47)	23.02
(b)	Tax relating to above items	(1.57)	0.56	(1.49)	(1.01)	0.87	(5.79)
(c)	Items that will be reclassified to profit or loss	87.44	(3.42)	132.58	84.02	131.16	410.69
	Other Comprehensive Income (after tax) (OCI)	**92.13**	**(5.10)**	**137.01**	**87.03**	**128.56**	**427.92**
9	**Total Comprehensive Income (after tax)**	**774.60**	**1,252.43**	**802.31**	**2,027.03**	**1,312.25**	**2,818.10**
	Profit attributable to:						
	Owners of the Company	682.52	1,257.56	664.76	1,940.08	1,182.60	2,387.73
	Non-Controlling Interest	(0.05)	(0.03)	0.54	(0.08)	1.09	2.45
	Other comprehensive income attributable to:						
	Owners of the Company	92.13	(5.10)	137.01	87.03	128.56	427.92
	Non-Controlling Interest	-	-	-	-	-	-
	Total comprehensive income attributable to:						
	Owners of the Company	774.65	1,252.46	801.77	2,027.11	1,311.16	2,815.65
	Non-Controlling Interest	(0.05)	(0.03)	0.54	(0.08)	1.09	2.45
10	Paid up Equity Share Capital (Face value of ₹ 1/- each.)	1,027.75	1,027.75	1,027.75	1,027.75	1,027.75	1,027.75
11	Other Equity						6,679.06
12	Earnings Per Share in ₹ (Face Value ₹ 1 each) (not annualised for Quarter)						
(a)	Basic	0.66	1.22	0.65	1.89	1.15	2.32
(b)	Diluted	0.66	1.22	0.65	1.89	1.15	2.32

Notes:
Notes to consolidated unaudited financials results for the Six Months Ended on 30 September 2026:

1	The above results are in accordance with the Indian Accounting Standards(Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
2	The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
3	The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
4	On 18th August 2026, the board of directors had recommended a final dividend of Rs. 0.50/- per equity share for the F.Y. 2025-26, which was approved by the shareholders in the annual general meeting conducted on 16th September 2026.
5	These consolidated unaudited financial results of the Company for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on November 03, 2026. The Statutory Auditors of the Company have carried out a limited review of the unaudited financial results for the quarter and half year ended September 30, 2026 and have issued an unmodified review report on these financial results.

Place: Ahmedabad
Date: 03 November 2026

SIGMA SOLVE LIMITED AHMEDABAD

For Sigma Solve Limited

Prakash R. Parikh
Chairman cum Managing Director
DIN: 03019773

SIGMA SOLVE LIMITED (CIN:- L72200GJ2010PLC060478)

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER 2026

(₹ in Lakh)

Particulars	As at 30th September 2026	As at 31st March 2026
I. ASSETS		
(1) Non-Current Assets		
(a) Property, plant and equipment	599.39	633.68
(b) Intangible assets	0.04	0.04
(c) Financial assets		
(i) Investments	6,681.82	3,694.91
(ii) Other financial assets	483.60	1,289.86
(d) Deferred Tax Asset (Net)	0.14	0.13
Total Non-Current Assets	**7,764.99**	**5,618.62**
(2) Current Assets		
(a) Financial assets		
(i) Other investments	247.98	161.86
(ii) Trade receivables	1,718.66	1,840.68
(iii) Cash and cash equivalents	519.16	866.59
(iv) Other Bank balances	517.41	4.92
(v) Loans	-	-
(vi) Others financial assets	178.83	400.34
(b) Other current assets	36.78	29.29
Total Current Assets	**3,218.82**	**3,303.68**
Total Assets	**10,983.81**	**8,922.30**
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,027.75	1,027.75
(b) Other equity	8,192.30	6,679.06
Equity attributable to Owners of the Company	**9,220.05**	**7,706.81**
Non-Controlling Interests	2.53	2.61
TOTAL EQUITY	**9,222.58**	**7,709.42**
LIABILITIES		
(1) Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	38.99	88.76
(b) Deferred tax liabilities (net)	366.46	413.69
(c) Provisions	86.93	79.78
Total Non-Current Liabilities	**492.38**	**582.23**
(2) Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	119.18	112.54
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises; and	9.26	14.35
Total outstanding dues of creditors other than micro enterprises and small enterprises	138.79	84.55
(iii) Other financial liabilities	611.88	178.19
(b) Other current liabilities	80.88	13.14
(c) Provisions	31.76	32.88
(d) Current tax liability (Net)	277.10	195.00
Total Current Liabilities	**1,268.85**	**630.65**
Total Liabilities	**1,761.23**	**1,212.88**
Total Equity and Liabilities	**10,983.81**	**8,922.30**

SIGMA SOLVE LIMITED AHMEDABAD

SIGMA SOLVE LIMITED (CIN:- L72200GJ2010PLC060478)

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2026

(₹ in Lakh)

Particulars	For the year ended on 30th September 2026	For the year ended on 30th September 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	2,567.14	1,562.84
Non-Cash adjustment to reconcile profit before tax to net cash flows		
Depreciation & Amortisation Expenses	37.23	43.28
Fair Valuation (Gain) / Loss on Investments	(543.87)	(259.79)
Fair Valuation (Gain) / Loss on Derivatives	-	(1.14)
Other Adjustments		
Foreign Currency Translation Reserve	89.28	146.80
Gratuity Provision	11.21	16.95
Interest & Dividend Income	(66.91)	(52.39)
Gain on Sale of Investments	(348.94)	(11.03)
Finance Cost	7.95	25.30
Operating profit before Working Capital changes	1,753.09	1,470.82
Adjustments in Working Capital	150.23	427.53
Increase/(Decrease) in Provisions	(1.15)	-
Increase/(Decrease) in Trade Payables	(37.88)	136.99
Increase/(Decrease) in Other current Liabilities	(2.48)	1.38
Increase/(Decrease) in Other current financial liabilities	(9.82)	101.60
Decrease/(Increase) in Trade receivables	209.05	187.98
Decrease/(Increase) in Short term Loans and advances	-	1.00
Decrease/(Increase) in Other Current Assets	(7.49)	(1.42)
Cash generated from operations	1,903.32	1,898.35
Income Tax(Paid)/ Refund (Net)	(598.53)	(211.90)
Net Cash From Operating activities (A)	1,304.79	1,686.45
CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment including Capital Work in Progress (net)	(2.95)	(9.90)
Interest & Dividend Received	76.75	58.00
Movement of Investment in other deposits	(513.73)	(51.38)
Movement of Investment in bank deposits	1,048.53	572.34
Sale/Redemption of Investments	12.31	-
(Purchase) / Sale of Investments (Net)	(2,221.88)	(1,953.47)
Net Cash (Used in) Investing activities (B)	(1,600.97)	(1,384.41)
CASH FLOW FROM FINANCING ACTIVITIES		
Finance Cost Paid	(7.95)	(25.30)
Dividend Paid	(0.14)	(51.39)
Issuance of fresh equity shares	-	-
Payment of Lease Liabilities	-	(1.07)
Proceeds from / (Repayment) of Short term Borrowings	6.62	(5.33)
Proceeds from / (Repayment) of Long term Borrowings	(49.78)	(49.30)
Net Cash From / (Used in) Financing Activities (C)	(51.25)	(132.39)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(347.43)	169.65
Cash and Cash Equivalents at the beginning of the year	866.59	243.00
Cash and Cash Equivalents at the end of the year	519.16	412.65
Cash and Cash Equivalent Includes:		
Cash On Hand	3.14	4.33
Balance with Banks	513.02	408.32
Fixed deposits with banks with original maturity of less than three months	3.00	-
Total	519.16	412.65

SIGMA SOLVE LTD. AHMEDABAD

Mistry & Shah LLP
Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of the Company Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Sigma Solve Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of SIGMA SOLVE LIMITED ("the Company") for the quarter ended 30th September, 2026 and year to date from April 01, 2026 to September 30, 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular N0. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' specified u/s. 143(10) of the Companies Act, 2013. 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (IND-AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mistry & Shah LLP
Chartered Accountants
F.R.N: - W100683

MISTRY & SHAH LLP
AHMEDABAD
CHARTERED ACCOUNTANTS

CA Ketan Mistry
Partner
M.NO. 112112
UDIN: 26112112WXOLCA1183

Date: 3rd November, 2026
Place: Ahmedabad

SIGMA SOLVE LIMITED
801-803, P V Enclave, ICICI Bank Lane Road, Sindhubhavan Road, S G Highway Ahmedabad, Gujarat
CIN : L72200GJ2010PLC060478

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

Sr.No	Particulars	Quarter Ended			Half Year ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Revenue**						
(a)	Revenue from operations	787.91	840.99	1,063.16	1,628.90	1,920.81	3,852.18
(b)	Other income	1.96	67.86	28.62	69.82	85.73	168.06
	Total Income	789.87	908.85	1,091.78	1,698.72	2,006.54	4,020.24
2	**Expenses**			-		-	
(a)	Employee benefits expenses			-			
(b)	Finance costs	506.73	532.02	693.34	1,038.75	1,340.99	2,499.34
(c)	Depreciation and amortization expenses	3.64	4.22	18.23	7.86	25.30	36.03
(d)	Other expenses	18.24	18.87	21.92	37.11	43.00	87.48
	Total Expense	91.24	103.97	95.74	195.21	165.54	455.01
		619.85	659.08	829.23	1,278.93	1,574.83	3,077.86
3	**Profit/(loss) before Exceptional Items and Tax (1-2)**	170.02	249.77	262.55	419.79	431.71	942.38
4	Exceptional items			-			
5	**Profit/(loss) Before Tax (3+4)**	170.02	249.77	262.55	419.79	431.71	942.38
6	**Tax expense**			-		-	
	Current Tax	55.06	50.66	76.69	105.72	111.74	256.49
	Deferred Tax	-9.38	10.31	(5.15)	0.93	3.62	(7.11)
	Prior Period Tax	11.67	-	(1.83)	11.67	(1.83)	(1.83)
7	**Net Profit after tax for the period (5-6)**	112.67	188.80	192.84	301.47	318.18	694.83
8	**Other Comprehensive Income (after tax) (OCI)**			-			
(a)	Items that will not be reclassified to profit or loss	6.26	(2.24)	5.92	4.02	(3.47)	23.02
(b)	Tax relating to above items	-1.57	0.56	(1.49)	(1.01)	0.87	(5.79)
	Other Comprehensive Income (after tax) (OCI)	4.69	(1.68)	4.43	3.01	(2.60)	17.23
9	**Total Comprehensive Income (after tax) (10+11)**	117.36	187.12	197.27	304.48	315.58	712.06
10	Paid up Equity Share Capital (Face value of ₹ 1/- each.)	1,027.75	1,027.75	1,027.75	1,027.75	1,027.75	1,027.75
11	Other Equity						1,782.45
12	Earnings Per Share in ₹ (Face Value ₹ 1 each) (not annualised for quarter)						
(a)	Basic	0.11	0.18	0.19	0.29	0.31	0.68
(b)	Diluted	0.11	0.18	0.19	0.29	0.31	0.68

Notes:

Notes to Standalone Unaudited financials results for the Quarter and Half Year Ended 30th September 2026:

1	The above results are in accordance with the Indian Accounting Standards(Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
2	The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
3	The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
4	The above Unaudited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting at the Registered office held on November 3, 2026. The Statutory Auditor of the Company has carried out a Limited review of the above Financial Results of the Company for the Quarter and Half Year ended on September 30, 2026 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015.
5	Pursuant to approval of the shareholder at the 16th Annual General Meeting of the company held on September 23, 2026, the Company declared a final dividend of Rs. 0.50 per equity share for the financial year ended March 31, 2026. The dividend amount was subsequently deposited into a separate bank account after the end of quarter.

Place: Ahmedabad
Date: November 3, 2026

SIGMA SOLVE LIMITED AHMEDABAD

For Sigma Solve Limited

Prakash R. Parikh
Chairman cum Managing Director
DIN: 03019773

SIGMA SOLVE LIMITED (CIN:- L72200GJ2010PLC060478)

UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER 2026

Particulars	As at 30th September 2026 (Unaudited)	As at 31st March 2026 (Audited)
I. ASSETS		
(1) Non-Current Assets		
(a) Property, plant and equipment	598.58	632.75
(b) Intangible assets	0.04	0.04
(c) Financial assets		
(i) Investments in Shares of Subsidiary Company & Associate Entities	279.96	279.96
(ii) Other Investments	913.61	279.19
(iii) Other financial assets	483.60	1,289.86
Total Non-Current Assets	**2,275.79**	**2,481.80**
(2) Current Assets		
(a) Financial assets		
(i) Investments	83.85	-
(ii) Trade receivables	522.80	3.42
(iii) Cash and cash equivalents	6.39	598.54
(iv) Other Bank balances	517.41	4.92
(v) Others financial assets	178.83	400.34
(b) Other current assets	31.63	24.14
Total Current Assets	**1,340.91**	**1,031.36**
Total Assets	**3,616.70**	**3,513.16**
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,027.75	1,027.75
(b) Other equity	1,573.06	1,782.45
TOTAL EQUITY	**2,600.81**	**2,810.20**
LIABILITIES		
(1) Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	38.68	88.45
(b) Deferred tax liabilities (net)	16.03	14.09
(c) Provisions	86.93	79.78
Total Non-Current Liabilities	**141.64**	**182.32**
(2) Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	117.58	110.96
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	9.21	14.32
Total outstanding dues of creditors other than micro enterprises and small enterprises	5.32	16.42
(iii) Other financial liabilities	611.88	178.19
(b) Other current liabilities	80.88	12.88
(c) Provisions	31.27	31.23
(d) Current tax liability (Net)	18.11	156.64
Total Current Liabilities	**874.25**	**520.64**
Total Liabilities	**1,015.89**	**702.96**
Total Equity and Liabilities	**3,616.70**	**3,513.16**

SIGMA SOLVE LIMITED AHMEDABAD

For Sigma Solve Limited

Prakash R Parikh

Prakash R. Parikh
Chairman cum Managing Director
DIN: 03019773

Place: Ahmedabad
Date: 3rd November 2026

SIGMA SOLVE LIMITED (CIN:- L72200GJ2010PLC060478)

UNAUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2026

(₹ in Lakh)

Particulars	For the year ended on 30th September 2026	For the year ended on 30th September 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	419.79	431.71
Non-Cash adjustment to reconcile profit before tax to net cash flows		
Depreciation & amortization expenses	37.11	43.00
Fair Valuation Gain / Loss on Investments	(17.20)	(21.91)
Gratuity Provision	11.21	16.95
Fair Valuation Gain / Loss on Derivative	-	(1.14)
Other Adjustments		
Interest & Dividend Income	(26.67)	(18.71)
Finance Cost	7.86	25.30
Operating profit before Working Capital changes	**432.10**	**475.20**
Adjustments in Working Capital		
Increase/(Decrease) in Trade Payables	**(555.12)**	**(727.26)**
Increase/(Decrease) in Other current Liabilities	(16.21)	(27.75)
Increase/(Decrease) in Other current financial liabilities	(2.22)	0.35
Decrease/(Increase) in Trade receivables	(9.82)	101.80
Decrease/(Increase) in Current Loans and advances	(519.38)	(789.53)
Decrease/(Increase) in Other Current Assets	-	1.00
Cash Generated from Operations	(7.49)	(13.13)
Income Tax(Paid)/ Refund (Net)	**(123.02)**	**(252.06)**
Net Cash From Operating activities (A)	(255.92)	(157.11)
	(378.94)	**(409.17)**
CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment including Capital Work in Progress (net)	(2.94)	(9.62)
Interest & Dividend Received	36.51	24.32
Movement of Investment in other deposits	(513.73)	(51.38)
Movement of Investment in bank deposits	1,048.53	572.34
Sale/Redemption of Investments	12.31	-
Purchase of Investments	(742.73)	-
Net Cash (Used in) Investing activities (B)	**(162.05)**	**535.66**
CASH FLOW FROM FINANCING ACTIVITIES		
Finance Cost Paid	(7.86)	(25.30)
Dividend Paid	(0.14)	(51.39)
Payment of Lease Liabilities	-	(1.07)
Proceeds from / (Repayment) of Short term Borrowings	6.62	(5.38)
Proceeds from / (Repayment) of Long term Borrowings	(49.77)	(49.54)
Net Cash From Financing Activities (C)	**(51.15)**	**(132.68)**
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	**(592.14)**	**(6.19)**
Cash and Cash Equivalents at the beginning of the year	598.54	8.68
Cash and Cash Equivalents at the end of the year	**6.39**	**2.49**
Cash and Cash Equivalent Includes:		
Cash On Hand	0.71	2.46
Balance with Banks	5.68	0.03
Fixed deposits with banks with original maturity of less than three months	-	-
Total	**6.39**	**2.49**

Pradeep Kaila

SIGMA SOLVE LIMITED AHMEDABAD

(Amount In Lakhs)

Statement of Deviation / Variation in utilisation of funds raised	
Name of listed Entity	Sigma Solve Limited
Mode of Fund Raising	Public Issues
Date of Raising Funds	15-10-2020
Amount Raised(Rs.)	495.45
Report filed for Quarter ended	September 30, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	Yes
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Yes
If Yes, Date of shareholder Approval	19.09.2022
Explanation for the Deviation / Variation	The Unutilized Amount of Public Issue Expense to be Utilized as an Amount available for General Corporate Purpose
Comments of the Audit Committee after review	None
Objects for which funds have been raised and where there has been a deviation, in the following table	

(Amount In Lakhs)

	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1.	Acquisitions And Other Strategic Initiatives	NA	230.00	NA	Nil	Nil	None
2.	Investment in Subsidiary	NA	70.00	NA	70.00	Nil	None
3.	General Corporate Purpose	NA	120.00	NA	120.00	Nil	None
4.	Public Issue Expenses	General Corporate Purpose	75.45	NA	75.45	31.57	None
	Total		495.45		265.45	31.57	

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For, Sigma Solve Limited

Prakash R Parikh

Prakash Ratilal Parikh
Managing Director
DIN:-03019773

Date:- 03.11.2026
Place:- Ahmedabad

Prakash R Parikh

SIGMA SOLVE LIMITED AHMEDABAD