MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

SV Tower, No. 27, Floor 4
80 Feet Road, 6th Block, Koramangala
Bengaluru 560095, INDIA

Independent Auditor's Report on Quarter and Half year ended Standalone Financial Results of the Sasken Technologies Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To the Board of Directors of Sasken Technologies Limited

Opinion

We have audited the accompanying statement of standalone financial results of Sasken Technologies Limited (hereinafter referred to as 'the Company') for the quarter ended and half year ended September 30, 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 ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us the aforesaid Statement:

(i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(ii) gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit, and other comprehensive income and other financial information of the Company for the quarter and half year ended September 30, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



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

This Statement has been prepared on the basis of the standalone financial statements for the quarter and half year ended September 30, 2026. The Company's Management and Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit, and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 this Statement.

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such 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 Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

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Deepak Khatri
Partner
Membership No: 130795
UDIN: 26130795BNVXTA8732

Place: Bengaluru
Date: October 28, 2026

Sasken Technologies Limited

CIN: L72100KA1989PLC014226

139/25, Ring Road, Domlur, Bengaluru - 560 071

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in lakhs)

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
I	Revenue from operations	18,645.52	15,548.08	13,238.62	34,193.60	25,073.00	53,252.20
II	Other income	777.88	1,358.76	930.68	2,136.64	2,032.28	3,727.89
III	Total income (I+II)	19,423.40	16,906.84	14,169.30	36,330.24	27,105.28	56,980.09
IV	**EXPENSES**						
	Employee benefits expense	11,844.89	10,676.54	10,238.79	22,521.43	20,082.65	40,823.52
	Finance costs	65.23	60.65	42.80	125.88	89.96	181.16
	Depreciation and amortization expense	373.07	309.45	263.40	682.52	546.96	1,091.82
	Other expenses	3,300.25	2,215.97	1,468.50	5,516.22	3,159.22	6,293.53
	Total expenses (IV)	15,583.44	13,262.61	12,013.49	28,846.05	23,878.79	48,390.03
V	Profit before exceptional items and tax (III- IV)	3,839.96	3,644.23	2,155.81	7,484.19	3,226.49	8,590.06
VI	Exceptional items						
	Impact of labour code	-	-	-	-	-	457.30
VII	Profit before tax (V-VI)	3,839.96	3,644.23	2,155.81	7,484.19	3,226.49	8,132.76
VIII	Tax expense:	947.18	758.65	527.07	1,705.83	680.59	1,665.89
	(1) Current tax	895.38	749.60	590.38	1,644.98	1,048.66	2,004.07
	(2) Deferred tax	51.80	9.05	(63.31)	60.85	(368.07)	(338.18)
IX	Profit after tax (VII-VIII)	2,892.78	2,885.58	1,628.74	5,778.36	2,545.90	6,466.87
X	Other comprehensive income (OCI)	123.05	444.49	(67.79)	567.54	16.71	(908.96)
	A) Items that will not be subsequently reclassified to profit or loss:						
	(i) Remeasurement of defined benefit plans	(59.02)	(0.51)	31.62	(59.53)	18.62	(629.77)
	(ii) Equity instruments through other comprehensive income	183.37	15.45	208.69	198.82	231.27	161.00
	(iii) Income tax relating to items that will not be reclassified subsequently to profit or loss	(31.20)	(3.76)	(58.18)	(34.96)	(55.31)	123.64
	B) Items that will be subsequently reclassified to profit or loss:						
	(i) Effective portion of gain/ (loss) on hedging instruments in cash flow hedges	21.80	617.37	(256.07)	639.17	(280.60)	(740.20)
	(ii) Debt instruments through other comprehensive income	15.61	(33.15)	(73.45)	(17.54)	47.54	(8.18)
	(iii) Income tax relating to items that will be subsequently reclassified to profit or loss	(7.51)	(150.91)	79.60	(158.42)	55.19	184.55
XI	Total comprehensive income (IX+X)(comprising profit and other comprehensive income)	3,015.83	3,330.07	1,560.95	6,345.90	2,562.61	5,557.91
XII	Paid up equity share capital (face value: Rs 10 per share)	1,519.15	1,518.65	1,514.28	1,519.15	1,514.28	1,518.65
XIII	Other equity						79,631.02
XIV	Earnings per equity share*						
	(1) Basic	19.04	19.00	10.76	38.05	16.82	42.71
	(2) Diluted	18.99	18.94	10.70	37.93	16.72	42.48

* EPS is not annualized for the quarter and half year ended September 30, 2026, September 30, 2025 and quarter ended June 30, 2026.

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Sasken Technologies Limited
CIN: L72100KA1989PLC014226
139/25, Ring Road, Domlur, Bengaluru - 560 071

AUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2026

(Rs. in lakhs)

Particulars	As at September 30, 2026	As at March 31, 2026
ASSETS		
(1) Non-current assets		
Property, plant and equipment	4,039.12	3,557.25
Right of use assets	2,594.52	1,810.68
Capital work-in-progress	44.63	3.87
Other intangible assets	3.69	-
Financial assets		
(i) Investments	54,598.90	54,004.78
(ii) Other financial assets	595.42	465.67
Deferred tax assets (net)	811.84	1,066.06
Other tax assets	7,051.41	6,653.25
Other non-current assets	60.11	1.96
Total non-current assets	**69,799.64**	**67,563.52**
(2) Current assets		
Financial assets		
(i) Investments	8,016.06	8,027.27
(ii) Trade receivables	13,407.20	12,346.71
(iii) Cash and cash equivalents	4,637.70	1,623.94
(iv) Bank balances other than cash and cash equivalents	38.33	33.42
(v) Unbilled revenue	4,427.85	3,553.16
(vi) Derivative assets	21.14	-
(vii) Other financial assets	625.32	428.55
Contract assets	1,876.61	1,126.09
Other current assets	2,214.79	1,568.51
Total current assets	**35,265.00**	**28,707.65**
Total assets	**105,064.64**	**96,271.17**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,519.15	1,518.65
Other equity	84,186.00	79,631.02
Total equity	**85,705.15**	**81,149.67**
LIABILITIES		
(1) Non-current liabilities		
Financial liabilities		
Lease liabilities	1,953.56	1,304.37
Provisions	2,415.96	1,878.13
Total non-current liabilities	**4,369.52**	**3,182.50**
(2) Current liabilities		
Financial liabilities		
(i) Lease liabilities	844.80	647.76
(ii) Trade payables		
Total outstanding dues of micro and small enterprises	177.70	72.70
Total outstanding dues of creditors other than micro and small enterprises	1,892.20	935.98
(iii) Other financial liabilities	2,352.57	2,612.15
(iv) Derivative liabilities	204.54	817.90
Contract liabilities	1,687.46	309.80
Other current liabilities	2,606.42	2,476.62
Provisions	1,536.93	1,352.66
Income tax liabilities (net)	3,687.35	2,713.43
Total current liabilities	**14,989.97**	**11,939.00**
Total equity and liabilities	**105,064.64**	**96,271.17**

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Sasken Technologies Limited
Audited Standalone statement of cash flows for the period ended September 30, 2026

(Rs. in lakhs)

Particulars	For the half year ended September 30, 2026	For the half year ended September 30, 2025
Cash flows from operating activities:		
Profit before tax	**7,484.19**	**3,226.49**
Adjustments to reconcile net profit to net cash provided by operating activities		
Depreciation and amortization expense	682.52	546.96
Interest income	(899.42)	(811.56)
Dividend income	(90.54)	(101.43)
Dividend income from subsidiaries	(557.53)	(344.09)
Gain on sale of investments	(51.59)	(193.52)
Gain on fair value changes on investments	(439.84)	(365.17)
Profit on sale of property, plant and equipment	-	(40.99)
Finance cost	125.88	89.96
Employee stock option compensation cost	120.94	222.29
Exchange differences on translation of assets and liabilities	0.47	(0.96)
Others	-	6.22
Operating profit before working capital changes	**6,375.08**	**2,234.20**
Changes in assets and liabilities:		
Trade receivables, contract assets and unbilled revenue	(2,623.34)	(2,505.17)
Other financial assets and other assets	(951.43)	224.11
Trade payables and deferred revenue	2,438.89	(775.44)
Provisions, other financial liabilities and other current liabilities	537.46	338.20
Cash generated from /(used in) operating activities	**5,776.66**	**(484.10)**
Income taxes (paid) / refund (net)	(1,069.23)	518.91
Net cash generated from operating activities (A)	**4,707.43**	**34.81**
Cash flows from investing activities:		
Interest received	819.90	595.30
Dividends received	90.54	101.43
Dividend income from subsidiaries	557.53	344.09
Proceeds from sale of property, plant and equipment	-	41.16
Purchase of property, plant and equipment & Intangible assets	(798.80)	(586.15)
Investment in subsidiaries	-	(27,769.44)
Payments to acquire investments	(5,393.00)	(17,214.05)
Proceeds from sale of investments	5,482.80	46,164.70
Investment in bank deposits	(4.91)	(1.51)
Net cash generated from investing activities (B)	**754.06**	**1,675.53**
Cash flows from financing activities		
Lease payments	(473.52)	(364.41)
Proceeds from fresh issue of shares	0.50	2.12
Dividend paid	(1,974.24)	(1,965.81)
Net cash used in financing activities (C)	**(2,447.26)**	**(2,328.10)**
Net increase in cash and cash equivalents (A+B+C)	**3,014.23**	**(617.76)**
Cash and cash equivalents at the beginning of the period	1,623.94	1,425.25
Effect of exchange differences on translation of foreign currency cash and cash equivalents	(0.47)	0.96
Cash and cash equivalents at the end of the period	**4,637.70**	**808.45**

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NOTES:

1. The above audited standalone financial results for the quarter and half year ended september 30, 2026 (“standalone results”), have been prepared in accordance with Indian Accounting Standards (‘Ind AS’) as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).

2. The standalone results have been approved by the Board of Directors of the Company at its meeting held on October 28, 2026 and the undersigned is duly authorized to sign the same. The statutory auditors have expressed an unmodified opinion on these standalone results.

3. The segment information as per Ind AS 108 “Operating Segments” is provided on the basis of consolidated financial results, hence the same is not provided separately in the standalone financial results.

4. Dividend

   The Board of Directors have declared an interim dividend of Rs. 12 per equity share of Rs.10 each for the financial year 2026-27.

5. The previous quarters amounts have been reclassified and regrouped, wherever considered necessary, to conform to current quarter presentation.

For Sasken Technologies Limited

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Rajiv C Mody
Chairman, Managing Director & CEO
DIN: 00092037

Place: Bengaluru
Date: October 28, 2026