

Independent Auditor's Report on Quarter and Nine Months Ended Standalone Financial Results of Sasken Technologies Limited pursuant to 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 and nine months ended December 31, 2025 ('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 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 nine months ended December 31, 2025.

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.

MSKA & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

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 audited interim standalone financial statements for the quarter and nine months ended December 31, 2025. The Company's 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 accordance with the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and is in compliance with 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 responsible for overseeing the financial reporting process of the Company.

Auditors' 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 these 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

MSKA & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

- 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: 26130795WOQCOY5733

Place: Bengaluru

Date: February 06, 2026

Sasken Technologies Limited

CIN: L72100KA1989PLC014226

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

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(Rs. in lakhs)

Sl. No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
I	Revenue from operations	13,711.58	13,238.62	11,840.72	38,784.58	33,139.05	44,582.43
II	Other income	887.86	930.68	1,092.60	2,920.14	4,631.03	6,196.54
III	Total income (I+II)	14,599.44	14,169.30	12,933.32	41,704.72	37,770.08	50,778.97
IV	EXPENSES						
	Employee benefits expense	10,042.71	10,238.79	9,404.57	30,125.36	26,675.99	36,241.58
	Finance costs	44.04	42.80	52.78	134.00	132.16	182.11
	Depreciation and amortization expense	267.10	263.40	291.24	814.06	800.72	1,077.15
	Other expenses	1,377.25	1,468.50	1,869.27	4,536.47	5,464.63	7,468.31
	Total expenses (IV)	11,731.10	12,013.49	11,617.86	35,609.89	33,073.50	44,969.15
V	Profit before exceptional items and tax (III- IV)	2,868.34	2,155.81	1,315.46	6,094.83	4,696.58	5,809.82
VI	Exceptional items (refer note 4)	457.30	-	-	457.30	-	-
VII	Profit before tax (V-VI)	2,411.04	2,155.81	1,315.46	5,637.53	4,696.58	5,809.82
VIII	Tax expense:	463.87	527.07	151.16	1,144.46	965.79	934.82
	(1) Current tax	436.68	590.38	161.83	1,485.34	753.11	982.44
	(2) Deferred tax	27.19	(63.31)	(10.67)	(340.88)	212.68	(47.62)
IX	Profit after tax (VII-VIII)	1,947.17	1,628.74	1,164.30	4,493.07	3,730.79	4,875.00
X	Other comprehensive income (OCI)	105.27	(67.79)	(6.79)	121.98	476.85	219.53
	A) Items that will not be subsequently reclassified to profit or loss:						
	(i) Remeasurement of defined benefit plans	56.54	31.62	(100.28)	75.16	262.19	(27.39)
	(ii) Equity instruments through other comprehensive income	(33.81)	208.69	46.64	197.46	86.14	130.33
	(iii) Income tax relating to items that will not be reclassified subsequently to profit or loss	(23.53)	(58.18)	18.55	(78.84)	(85.63)	(23.16)
	B) Items that will be subsequently reclassified to profit or loss:						
	(i) Effective portion of gain/ (loss) on hedging instruments in cash flow hedges	141.14	(256.07)	57.26	(139.46)	(141.38)	(159.70)
	(ii) Debt instruments through other comprehensive income	(7.95)	(73.45)	(13.53)	39.59	345.91	262.17
	(iii) Income tax relating to items that will be subsequently reclassified to profit or loss	(27.12)	79.60	(15.43)	28.07	9.62	37.28
XI	Total comprehensive income (IX+X) (comprising profit and other comprehensive income)	2,052.44	1,560.95	1,157.51	4,615.05	4,207.64	5,094.53
XII	Paid up equity share capital (face value: Rs 10 per share)	1,514.28	1,514.28	1,510.64	1,514.28	1,510.64	1,512.16
XIII	Other equity						77,436.61
XIV	Earnings per equity share*						
	(1) Basic	12.86	10.76	7.71	29.69	24.72	32.29
	(2) Diluted	12.79	10.70	7.65	29.52	24.51	32.03

* EPS is not annualized for the quarter and nine months ended December 31, 2025, December 31, 2024 and quarter ended September 30, 2025.

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NOTES:

1. The above audited standalone financial results for the quarter and nine months ended December 31, 2025 ("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 February 06, 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. Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes'. The New Labour Codes has resulted in material increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements of New Labour Codes and relevant Accounting Standard, the Company has assessed and accounted the estimated incremental impact of Rs. 457.30 lakhs as Exceptional Item in the standalone statement of profit and loss for the quarter and nine months ended December 31, 2025. Upon notification of the related Rules to the New Labour Codes by the Government and any further clarification from the Government on other aspects of the New Labour Codes, the Company will evaluate and account for additional impact if any, in subsequent periods.

Place: Bengaluru
Date: February 06, 2026

For Sasken Technologies Limited
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Rajiv C Mody
Chairman, Managing Director & CEO
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