

Date: 09th February, 2024

To,

National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex Bandra (E), Mumbai- 400 051, Maharashtra, INDIA

BSE Limited

Phiroze Jeejeebhoy Towers Dalal Streel Mumbai-400 001 Maharashtra, INDIA

Symbol: SIGMA

Scrip Code: 543917

Subject:- Outcome of Board Meeting Held on 09th February, 2024

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 09th February, 2024 inter alia, has transacted and approved the following:-

- 1. Unaudited standalone and consolidated Financial Results of the Company for the quarter and nine months ended 31st December, 2023 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 10:00 a.m. (IST) and concluded at around 12:15 PM (IST).

We hereby request you to take note of the same and update record of the Company accordingly.

Thanking you. Yours faithfully, For, Sigma Solve Limited



Kalpana Prakashbhai Parikh Whole Time Director DIN: 03019957

Encl.:- As Above







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 31th December, 2023 ("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.

8-10 Bhavani Chambers, Nr. Times of India, Ashram Road, Navrangpura, Ahmedabad, Gujarat, INDIA-380009. Ph.: +91-79-400 60150, 400 50150



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

Malay Shah Partner M.NO. 117101

UDIN: 24117101BKBHGN2592

Date: 9th February, 2024

Place: Ahmedahad

SIGMA SOLVE LIMITED
305-308, 3rd floor, Alpha Megacon House, Opp. Armleda, Sindhu bhavan Road, S G Highway, Ahmedabad, Gujarat
CIN: L72200GJ2010PLC060478

			NANCIAL RESULTS FOR THE NINE MONTHS ENDED 31 ⁵⁷ DECEMBER 2023 Standalone Results					
r.No	David Land	Quarter Ended			Nine-mor	ths Ended	Year En	
	Particulars	31.12.2023 (Unaudited)	30.9,2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31,3,20 (Audite	
1	Revenue			A Company of the Company	(4	(Orientaties)	Industre	
(a)	Revenue from operations	678.13	654.08	100 56	1 205.64			
(b)	Other income	28.23	21.68	100100	1,925.64	1,269.67	1,775	
	Total Income	706,36	675.76		80.01 2,005,65	46.66	49	
2	Expenses			001,00	2,005,65	1,316.33	1,825	
(a)	Employee benefits expenses							
(b)	Finance costs	483,23	457,77	319.41	1,374,42	851,52	4 200	
(c)	Depreciation and amortization expenses	9.84	10.80	0.74	21.67	1,31	1,209	
(d)	Other expenses	25.03	24.10	(1.41)	53,91	5,72	18	
	Total Expense	76.48	104.97	84.17	247.04	211.76	314.	
3	Profit/(loss) before Exceptional Items and Tax (1-2)	594.58 111.78	597.64	402.91	1,697.04	1,070.31	1,542.	
	Exceptional items	111111	78.12	98.89	308.61	246,02	282.	
6	Profit/(loss) Before Tax (3+4)	111.78	78.12	09.00	700.04			
6	Tax expense Current Tax		70.12	98.89	308.61	246.02	282.	
	Current Tax Deferred Tax	23.38	20.31	33.00	27.00			
7	Deferred Tax	6.69	1.62		65.80	71.05	96.	
8	Net Profit after tax for the period (5-6) Other Comprehensive Income (after tax VOCI)	81,71	1.62 56,19	0.20 65,69	12.30	(2.32)	(6.	
	Other Comprehensive Income (after tax)(OCI)			80.00	230,51	177.29	192,	
b)	Items that will not be reclassified to profit or loss Tax relating to above items	0.16	0.83	(2.67)	(5.75)	/0.40\	- (7	
- 1	Other Comprehensive Income (after tax) (OCI)	(0.04)	(0.21)	0,67	(5.75)	(6.48)	(7.	
9	Total Comprehensive Income (after tax)/10+11)	0.12	0.62	(2.00)	(4.30)	1.63	2.	
0	Paid up Equity Share Capital (Face value of Rs. 10/- each.)	81,83	56,81	63.69	(4.30)	(4.85)	(5.	
11 (Other Equity	1,027.75	1,027.75	1,027.75	1,027,75	1,027.75	186,	
2	Earnings Per Share in Rs. (Face Value Rs. 10 each) (not annualised)				1,021,115	1,021.13	1,027.	
-	Basic (race value Rs. 10 each) (not annualised)							
(4)		2 2 2 2						
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to Meand R

Prakash R. Pariki Chairman cum Managing Director
DIN: 03019773

Place: Ahmedabad Date: 9 February 2024



<u>Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited</u>

<u>Consolidated Financial Results of the Company Pursuant to the regulation 33 of the SEBI</u>

(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 31th December, 2023 ("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.

8-10 Bhavani Chambers, Nr. Times of India, Ashram Road, Navrangpura, Ahmedabad, Gujarat, INDIA-380009. Ph.: +91-79-400 60150, 400 50150



LLP in: AAS-3892

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

Malav Shah Partner M.NO. 117101

UDIN: 24117101BKBHGP2397

Date: 9th February, 2024

Place: Ahmedabad

SIGMA SOLVE LIMITED

305-308, 3rd floor, Alpha Megacon House, Opp. Armieda, Sindhu bhavan Road, S G Highway, Ahmedabad, Gujarat CIN : L72200GJ2010PLC060478

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE NINE MONTHS ENDED 3187 DECEMBER 2023 (F in Lakh) Consolidated results Quarter Ended Sr No Particulars Year Ended 31,12,2023 30.9.2023 31,12,2022 31,12,2023 31.12.2022 (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) Revenue from operations (a) 1,623.65 (b) Oth 1,630.42 1,454.09 4,883.10 4.216.06 5,584.19 1,685.49 142.55 1,754,25 1,507.30 5,192.20 4,201.66 5,726.74 Expenses
Cost of Services Consumed (a) (b) 171.01 147.40 Employee benefits expenses 209.64 502.29 451.74 626.58 1,997,23 (c) 742.79 692.96 2,194.25 21.67 76.24 1,551.86 Depreciation and amortization expenses (4.34) 243.60 10,80 Other expenses Total Expense (f) 32.48 31.59 12.85 138 60 38 25 209.04 537.65 695.28 3,358.70 1,094.72 Profit/(loss) before Exceptional Items and Tax (1-2) 951.94 555.36 3,255.55 1,936.65 2 604 95 590.77 662.46 Exceptional items 1,596.71 2,368.04 Profit/(loss) Before Tax (3+4) 590.77 Tax expense 662,46 555.36 1,936.65 1,596,71 2.368.04 Current 270,12 239,57 402.59 Net Profit after tax for the period (5-6)
Other Comprehensive Income (after tax) (OCI)
Items that will not be reclassified to profit or loss 510,25 (45,67 361,46 458.51 406,91 1,400.50 1,164.87 1,837,65 (a) Tax relating to above items
Items that will be reclassified to profit or loss
Other Comprehensive Income (after tax) (OCI)
Total Comprehensive Income (after tax) (10+11) (b) (2.57) 0.67 56.17 0.83 (5.75 (6.48) 1.63 (7.93 (0.04) (c) 2.00 25.05 259.83 35.03 261,32 435,97 441,94 415.63 1,421.25 1,419,85 2.098 97 Profit attributable to: Owners of the Company 458.51 Non-Controlling Interest 265.96 140.96 242.60 1.081.72 767.96 118.86 396.91 661.09 Other comprehensive income attributable to: Owners of the Company (22.54) Non-Controlling Interest 21.20 1.58 19.17 150.55 153.91 22.57 Total comprehensive income attributable to: Owners of the Company Non-Controlling Interest 435.97 287.16 274.20 1,330.47 768.50 501.33 Paid up Equity Share Capital (Face value of Rs. 10/- each.) Other Equity 1.027.75 1,027.75 1.027.75 1.027.75 .027.75 1.027.75 12 Earnings Per Share in Rs. (Face Value Rs. 10 each) (not annualised) Basic Diluted 4 46 2,59 2,59 11.45 10.53 otes Notes to Consolidated Unaudited financials results for the Quarter and Nine Months ended 31st December 2023:

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 thereunded the accounting principles generally accepted in India. The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable, 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". Standard (Ind As) 108 - "Operating Segments". These consolidated unaudited financial results of the Company for the quarter and nine month ended December 31, 2023 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on February 9, 2024. The Statutory Auditors of the Company have carriedout a limited review of the unaudited financial results for the quarter and nine month ended December 31, 2023 and have issued an unmodified review report on these financial results. On 18" October 2023, Sigma Solve Inc (subsidiary) has bought back its equity shares from the shareholders other than Sigma Solve Limited. Shares bought back are yet to be disposed off and hence such shares are held as treasury stock. Subsequent to the above transaction, Sigma Solve Inc has become wholly-owned subsidiary of the Company from the effective date of The Company has implemented Indian Accounting Standards (Ind AS) from the current financial year 2023-24 with the transition date being 1 April 2022. Accordingly, all consequetal impacts have been accounted in retained earnings on account of this implementation. These are the Company's first interim financial result prepared in accordance with Ind AS as notified under the applicable, Details of Ind AS adjustments are as under: Reconciliation: (₹ in Lakh) Profit & Loss Equity Quarter ended Nine months ended Year ended 31.03.2023 As at 31.12.2022 31.12.2022 Net profit / Equity under previous IGAAP (After Tax) (A) 31.03.2023 345.41 837.94 Add/(Less): Ind AS Adjustment 1,527.55 5,174.09 Gain/(loss) on Fair Valuation of Investments in Mutual Funds 2.03 Foreign Exchange Adjustments 4.51 (1.62) 62 23 12.28 15.90 Prior Period Adjustments Reclassification of Acturial gain/loss on Gratuity 308.04 308.04 267 Tax impacts on Ind AS adjustments 6.48 7.93 (0 93) Total Ind AS adjustments (Not of Tax) accounted through statement of (8,00) (4.23) (20.20) Total find AS adjustments.

profit or loss (B)

Net Profit under Ind AS (After Tax) (C) = (A) + (B)

Other Comprehensive Income (Net of Tax) (0) 16.05 326,9 310.12 41.93 361.46 1,837,67 261,32 5,216,02 28,85 Reclassification of Acturial gain loss on gratuity Tax impacts on Ind AS adjustments
Changes in Foreign Currency Translation Reserve (2.67 (6.48) (7.93)2.00 Total comprehensive income (net of Tax) under Ind As (E) = (C) + (D) 259.83 267.25 415.63 1,419,85 Protend

ce: Ahmedabad Date: 9 February 2024

Prakash R. Parikh

Chairman cum Managing Director DIN: 03019773

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