

To,

Date: 06th August, 2025

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 Street Mumbai-400 001
Maharashtra, India

Scrip Code: 543917

Subject :- Revised Outcome of Board Meeting Held on 06th August, 2025

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 06th August, 2025 inter alia, has transacted and approved the following: -

01. Unaudited standalone and consolidated Financial Results of the Company for the quarter 30th June, 2025 together with the Auditor's Report thereon by the Statutory Auditor of the Company as per Regulation 33 of the SEBI (LODR) Regulations, 2015;
02. Draft Director Report along with its annexures and notice calling 15th Annual General Meeting ("AGM");
03. Other matters in relation to 15th AGM;
- 04.* Recommendation of a Final Dividend at the rate of Rs.0.50/- per share (5%) of face value of Rs.10/- on equity shares for the financial year ended 31st March, 2025;
05. Appointment of M/s. Mukesh H. Shah & Co., Company Secretaries, Ahmedabad as the scrutinizer to the 15th AGM;
- 06.* Appointment of M/s. Shah and Shah Associates, Company Secretaries, Ahmedabad as Secretarial Auditors of the Company;
- 07.* The proposal for split/sub-division of Company's 1(One) equity share of face value of Rs.10/- (Rupees Ten Only) each into 10(Ten) equity shares of face value of Rs.1/- (Rupees One Only) each;
08. The Proposal to alter the Capital Clause of MOA due to Split/Subdivision of Shares;
09. All other matter as per agenda circulated;

The details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13th, 2023 w.r.t. Split/Sub Division of equity shares, Alteration in MOA and Appointment of Secretarial Auditor is enclosed in "Annexure I, II and III" respectively.

*The above recommendations for split/sub-division of Equity Shares, Appointment of Secretarial Auditors and final dividend are subject to, approval of the Shareholders/ Members of the Company by way of Postal Ballot and other Statutory/ Regulatory approvals, consents, permissions, conditions and sanctions, as may be necessary.

Please note that the said meeting was held at around 10:30 a.m. IST and closed at around 13:50 p.m. IST.

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

Thanking you.

Yours faithfully,

FOR, SIGMA SOLVE LIMITED



Prakash R Parikh
Managing Director
DIN: 03019773

Encl.:- A/a

Annexure I

Disclosure of Information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123, dated July 13 th , 2023																				
A	Details which a listed entity needs to disclose for the events that are deemed to be material as specified in Para A of Part A of Schedule III of Listing Regulations																			
2.2	Split or Consolidation of Shares																			
Sr. No.	Details of Events	Information of Such Events																		
1.	Split/ Consolidation ratio;	1(One) equity share of face value of Rs 10/-(Rupees Ten Only)each into 10(TEN) equity shares of face value of Rs.1/-(ONE) each.																		
2.	Rationale Behind the Split	To enhance the liquidity in the Capital Market.																		
3.	Pre and post share capital – Authorized, Paid-Up and Subscribed	<table><tr><th>Share Capital</th><th>Pre-Split (Rs.)</th><th>Post-Split (Rs.)</th><th>Remarks</th></tr><tr><td>Authorized</td><td>12,00,00,000</td><td>12,00,00,000</td><td>No Change</td></tr><tr><td>Paid-Up</td><td>10,27,74,980</td><td>10,27,74,980</td><td>No Change</td></tr><tr><td>Subscribed</td><td>10,27,74,980</td><td>10,27,74,980</td><td>No Change</td></tr></table>			Share Capital	Pre-Split (Rs.)	Post-Split (Rs.)	Remarks	Authorized	12,00,00,000	12,00,00,000	No Change	Paid-Up	10,27,74,980	10,27,74,980	No Change	Subscribed	10,27,74,980	10,27,74,980	No Change
Share Capital	Pre-Split (Rs.)	Post-Split (Rs.)	Remarks																	
Authorized	12,00,00,000	12,00,00,000	No Change																	
Paid-Up	10,27,74,980	10,27,74,980	No Change																	
Subscribed	10,27,74,980	10,27,74,980	No Change																	
4.	Expected time of completion	Within 2 months from the date of approval from the Shareholders/Members																		
5.	Class of shares which are consolidated or subdivided	Equity Share Capital																		
6.	Number of shares of each class pre-split and post-split or consolidation	<table><tr><th>Share Capital</th><th>Pre-Split (No. of Shares)</th><th>Post-Split (No. of Shares)</th></tr><tr><td>Authorized</td><td>12000000 Equity Shares of Rs.10/- Each</td><td>120000000 Equity Shares of Rs.1/- Each</td></tr><tr><td>Paid-Up</td><td>10277498 Equity Shares of Rs.10/- Each</td><td>102774980 Equity Shares of Rs.1/- Each</td></tr><tr><td>Subscribed</td><td>10277498 Equity Shares of Rs.10/- Each</td><td>102774980 Equity Shares of Rs.1/- Each</td></tr></table>			Share Capital	Pre-Split (No. of Shares)	Post-Split (No. of Shares)	Authorized	12000000 Equity Shares of Rs.10/- Each	120000000 Equity Shares of Rs.1/- Each	Paid-Up	10277498 Equity Shares of Rs.10/- Each	102774980 Equity Shares of Rs.1/- Each	Subscribed	10277498 Equity Shares of Rs.10/- Each	102774980 Equity Shares of Rs.1/- Each				
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Annexure II

Disclosure of Information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123, dated July 13 th , 2023		
A	Details which a listed entity needs to disclose for the events that are deemed to be material as specified in Para A of Part A of Schedule III of Listing Regulations	
14	Amendments to Memorandum and Articles of Association	
	Existing Capital Clause	Proposed Capital Clause
	The Authorized Share Capital of the Company is Rs. 12,00,00,000/- [Rupees Twelve Crore Only] divided into 1,20,00,000 [One Crore Twenty Lacs only] Equity Shares of Rs.10/-[Rupees Ten Only] each	The Authorized Share Capital of the Company is Rs. 12,00,00,000/-[Rupees Twelve Crore Only] divided into 120000000 [Twelve Crore Only] Equity Shares of Rs.1/-[Rupees One Only] each.

Annexure III

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Details
1.	Reason for Change viz. appointment	Appointment of Shah & Shah Associates, Peer Reviewed Firm of Company Secretaries in Practice (Unique Code: P2000GJ013500), as Secretarial Auditors of the Company.
2.	Date of appointment and term of appointment	The Board at its meeting held on August 6 th , 2025, approved the appointment of Shah & Shah Associates as Secretarial Auditors, for audit period of five consecutive years commencing from FY 2025-26 till FY 2029-2030, viz. subject to approval of the shareholders.
3.	Brief Profile (in case of appointment)	Shah & Shah Associates a distinguished, peer-reviewed firm of Practicing Company Secretaries with over 25 years of excellence in delivering corporate advisory services established by CS Tapan Shah & CS Mukesh Shah. The firm provides broad spectrum of services, including Corporate Secretarial Practice Legal and Secretarial Compliance of more than 15 Listed Companies, and is committed to serving a diverse clientele, ranging from large corporate groups, SMEs, and foreign companies & subsidiaries to section 8 companies and LLPs. The firm offers end-to-end regulatory compliance and corporate governance solutions, ensuring that the clients achieve operational efficiency while maintaining regulatory excellence. The firm provide Concurrent Audit for Depository Participant and is conducting Audit of leading cooperative Banks and others Depository Participant.
4.	Disclosure of relationships between directors (in case of Appointment of a director)	N.A

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2025

Sr.No	Particulars	Standalone Results			
		Quarter Ended			Year Ended
		30.06.2025 (Unaudited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)	31.03.2025 (Audited)
1	Revenue				
(a)	Revenue from operations	857.65	791.25	847.55	3,193.56
(b)	Other income	57.11	42.55	(12.75)	78.42
	Total Income	914.76	833.80	834.80	3,271.98
2	Expenses				
(a)	Employee benefits expenses	647.65	494.56	544.08	2,037.96
(b)	Finance costs	7.07	8.97	7.30	40.74
(c)	Depreciation and amortization expenses	21.08	22.01	23.99	92.02
(d)	Other expenses	69.80	92.40	79.21	362.23
	Total Expense	745.60	617.94	654.58	2,532.95
3	Profit/(loss) before Exceptional Items and Tax (1-2)	169.16	215.86	180.22	739.03
4	Exceptional items				
5	Profit/(loss) Before Tax (3+4)	169.16	215.86	180.22	739.03
6	Tax expense				
	Current Tax	35.05	46.25	48.48	187.18
	Deferred Tax	8.77	6.14	(8.67)	(5.55)
7	Net Profit after tax for the period (5-6)	125.34	163.47	140.41	557.40
8	Other Comprehensive Income (after tax) (OCI)				
(a)	Items that will not be reclassified to profit or loss	(9.39)	1.03	0.14	2.17
(b)	Tax relating to above items	2.36	(0.26)	(0.04)	(0.55)
	Other Comprehensive Income (after tax) (OCI)	(7.03)	0.77	0.10	1.62
9	Total Comprehensive Income (after tax) (10+11)	118.31	164.24	140.51	559.02
10	Paid up Equity Share Capital (Face value of ₹ 10/- each.)	1,027.75	1,027.75	1,027.75	1,027.75
11	Other Equity				1,121.78
12	Earnings Per Share in ₹ (Face Value ₹ 10 each) (not annualised for quarter)				
(a)	Basic	1.22	1.59	1.37	5.42
(b)	Diluted	1.22	1.59	1.37	5.42

Notes:
Notes to Standalone Unaudited financials results for the Quarter Ended 30 June 2025:

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	These standalone unaudited financial results of the Company for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on August 06, 2025. The Statutory Auditors of the Company have carriedout an audit of the financial results for the quarter ended June 30, 2025 and have issued an unmodified review report on these financial results.

Place: Ahmedabad
Date: 6 August 2025



For Sigma Solve Limited
Prakash R. Parikh
Prakash R. Parikh
Chairman cum Managing Director
DIN: 03019773

Independent Auditor's Review Report on the Quarterly 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 June, 2025 ("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.

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

M. L. Shah 

Malav Shah
Partner
M.NO. 117101
UDIN:25117101BMLWQM3730

Date: 06th August, 2025
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 ENDED 30TH JUNE 2025

Sr.No	Particulars	Consolidated results			
		Quarter Ended			Year Ended
		30.06.2025 (Unaudited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)	31.03.2025 (Audited)
1	Revenue				
(a)	Revenue from operations	2,065.80	1,600.22	2,353.79	7,617.23
(b)	Other income	214.34	74.62	(12.53)	140.19
	Total Income	2,280.14	1,674.84	2,341.26	7,757.42
2	Expenses				
(a)	Cost of Services Consumed	267.32	184.11	237.71	941.90
(b)	Employee benefits expenses	1,031.60	728.49	844.14	3,085.80
(c)	Finance costs	7.07	8.97	7.30	40.74
(d)	Depreciation and amortization expenses	21.08	26.01	26.90	104.82
(e)	Other expenses	270.47	213.60	299.45	1,015.60
	Total Expense	1,597.54	1,161.18	1,415.50	5,188.86
3	Profit/(loss) before Exceptional Items and Tax (1-2)	682.60	513.66	925.76	2,568.56
4	Exceptional items	-	-	-	-
5	Profit/(loss) Before Tax (3+4)	682.60	513.66	925.76	2,568.56
6	Tax expense				
	Current Tax	228.80	70.78	10.83	353.07
	Deferred Tax	(64.59)	50.23	232.54	306.69
7	Net Profit after tax for the period (5-6)	518.39	392.65	682.39	1,908.80
8	Other Comprehensive Income (after tax) (OCI)				
(a)	Items that will not be reclassified to profit or loss	(9.39)	1.03	0.14	2.17
(b)	Tax relating to above items	2.36	(0.26)	(0.04)	(0.55)
(c)	Items that will be reclassified to profit or loss	(1.42)	1.69	6.05	61.59
	Other Comprehensive Income (after tax) (OCI)	(8.45)	2.46	6.15	63.21
9	Total Comprehensive Income (after tax)	509.94	395.11	688.54	1,972.01
	Profit attributable to:				
	Owners of the Company	517.84	392.71	682.44	1,908.95
	Non-Controlling Interest	0.55	(0.06)	(0.05)	(0.15)
	Other comprehensive income attributable to:				
	Owners of the Company	(8.45)	2.46	6.15	63.21
	Non-Controlling Interest	-	-	-	-
	Total comprehensive income attributable to:				
	Owners of the Company	509.39	395.17	688.59	1,972.16
	Non-Controlling Interest	0.55	(0.06)	(0.05)	(0.15)
10	Paid up Equity Share Capital (Face value of ₹ 10/- each.)	1,027.75	1,027.75	1,027.75	1,027.75
11	Other Equity				3,914.79
12	Earnings Per Share in ₹ (Face Value ₹ 10 each) (not annualised for Quarter)				
(a)	Basic	5.04	3.82	6.64	18.57
(b)	Diluted	5.04	3.82	6.64	18.57

Notes:

Notes to Consolidated Unaudited financials results for the Quarter Ended on 30 June 2025:

- 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.
- 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".
- These consolidated unaudited financial results of the Company for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on August 06, 2025. The Statutory Auditors of the Company have carried out an audit of the unaudited financial results for the quarter ended June 30, 2025 and have issued an unmodified review report on these financial results.



For Sigma Solve Limited

Prakash R. Parikh
Chairman cum Managing Director
DIN: 03019773

Place: Ahmedabad
Date: 6 August 2025


Independent Auditor's Review Report on the Quarterly 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 June, 2025 ("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.

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: 25117101BMLWQN2049

Date: 06th August, 2025
Place: Ahmedabad