

To

Date : 13th January, 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 Street Mumbai-400 001

Maharashtra, India

Scrip Code: 543917

Sub: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Unaudited Standalone and Consolidated Financial Results for the Quarter and Nine month ended 31st December, 2025.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at their Meeting held on 13th January, 2026, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for **Quarter and Nine Month ended 31st December, 2025**.

A copy of the said Unaudited Standalone and Consolidated Financial Results together with the Limited Review Report for the Quarter and Nine Month ended 31st December, 2025 are enclosed herewith as Annexure.

Further, pursuant to the provisions of Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the declaration on the "Unaudited Financial Result with Limited Review Report" in respect of the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine Month ended 31st December, 2025, signed by Managing Director of the Company, is enclosed.

The meeting of the Board commenced at 12:00 P.M. and concluded at 02:15 P.M.

Thanking you

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

Yours faithfully,

FOR, SIGMA SOLVE LIMITED



Prakash R Parikh

Managing Director

DIN : DIN: 03019773



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079 29708387



www.sigmasolve.in
CIN: L72200GJ2010PLC060478



801-803, PV Enclave, ICICI Bank Lane Road
Sindhuhavan Road, Ahmedabad - 380054

(₹ in Lakh)

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025

Sr.No	Particulars	Standalone Results				
		Quarter Ended			Nine Months Ended	
		31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	30.09.2025 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)
1	Revenue					
(a)	Revenue from operations					
(b)	Other income	1,030.95	796.29	1,063.16	2,951.76	2,346.01
	Total Income	35.25	14.43	28.62	120.98	91.17
		1,066.20	810.72	1,091.78	3,072.74	2,437.18
2	Expenses					
(a)	Employee benefits expenses					
(b)	Finance costs	606.78	515.60	693.34	1,947.77	1,493.88
(c)	Depreciation and amortization expenses	6.15	7.77	18.23	31.45	33.44
(d)	Other expenses	24.16	23.55	21.92	67.16	68.03
	Total Expense	135.08	116.36	95.74	300.62	283.02
3	Profit/(loss) before Exceptional Items and Tax (1-2)	772.17	663.28	829.23	2,347.00	1,878.37
4	Exceptional items	294.03	147.44	262.55	725.74	558.81
5	Profit/(loss) Before Tax (3+4)					
6	Tax expense	294.03	147.44	262.55	725.74	558.81
	Current Tax					
	Deferred Tax	103.80	48.09	74.86	213.71	138.70
7	Net Profit after tax for the period (5-6)	0.28	(8.77)	(5.15)	3.90	3.12
8	Other Comprehensive Income (after tax) (OCI)	189.95	108.12	192.84	508.13	416.99
(a)	Items that will not be reclassified to profit or loss					
(b)	Tax relating to above items	20.48	1.66	5.92	17.01	2.03
9	Other Comprehensive Income (after tax) (OCI)	(5.15)	(0.42)	(1.49)	(4.28)	(0.51)
10	Total Comprehensive Income (after tax) (10+11)	15.33	1.24	4.43	12.73	1.52
11	Paid up Equity Share Capital (Face value of ₹ 1/- each.)	206.28	109.36	197.27	520.86	418.51
12	Earnings Per Share in ₹ (Face Value ₹ 1 each) (not annualised for quarter)	1,027.75	1,027.75	1,027.75	1,027.75	1,027.75
(a)	Basic					
(b)	Diluted	0.18	0.11	0.19	0.49	0.41
		0.18	0.11	0.19	0.49	0.41

Notes:

Notes to Standalone Unaudited financials results for the Quarter Ended 31 December 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 standalone unaudited financial results of the Company for the quarter ended December 31, 2025 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on January 13, 2026. The Statutory Auditors of the Company have carried out an audit of the financial results for the quarter ended December 31, 2025 and have issued an unmodified review report on these financial results.
- Effective October 6, 2025, pursuant to share split, the existing 1(One) equity share having face value of Rs.10/-(Rupees Ten Only) each is split into 10(Ten) equity shares of Rs.1/-(Rupees One Only) each.

Place: Ahmedabad
Date: 13 January 2026



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

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, 2025 and year to date from April 01, 2025 to December 31, 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. H. Shah

CA Malav Shah
Partner
M.NO. 117101
UDIN: 26117101SGJIGC2528



Date: 13th January, 2026
Place: Ahmedabad

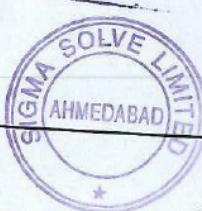
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025 (₹ in Lakh)

Sr.No	Particulars	Consolidated results					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	30.09.2025 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1	Revenue						
(a)	Revenue from operations						
(b)	Other Income						
	Total Income	2,472.93	1,957.97	2,558.59	7,097.32	5,263.44	7,617.23
		188.50	19.21	156.61	537.45	152.72	140.19
		2,639.43	1,977.18	2,715.20	7,634.77	5,416.16	7,757.42
2	Expenses						
(a)	Cost of Services Consumed						
(b)	Employee benefits expenses						
(c)	Finance costs	417.75	270.64	268.80	953.87	704.19	941.90
(d)	Depreciation and amortization expenses	878.97	779.97	1,052.93	2,961.50	2,241.66	3,085.80
(e)	Other expenses	6.15	7.77	18.23	31.45	33.44	40.74
	Total Expense	24.16	26.55	22.20	67.44	77.92	104.82
		393.71	307.06	472.80	1,136.98	718.15	1,015.60
3	Profit/(loss) before Exceptional Items and Tax (1-2)	1,718.74	1,392.89	1,834.96	5,151.24	3,773.36	5,188.86
4	Exceptional items	920.69	584.29	880.24	2,483.53	1,642.80	2,568.56
5	Profit/(loss) Before Tax (3+4)						
6	Tax expense	920.69	584.29	880.24	2,483.53	1,642.80	2,568.56
	Current Tax						
	Deferred Tax						
7	Net Profit after tax for the period (5-6)	418.38	92.85	313.81	960.97	342.24	353.07
8	Other Comprehensive Income (after tax) (OCI)	(167.72)	68.63	(98.87)	(331.18)	74.15	306.69
(a)	Items that will not be reclassified to profit or loss	670.05	422.91	665.30	1,853.74	1,226.41	1,908.80
(b)	Tax relating to above items						
(c)	Items that will be reclassified to profit or loss	20.48	1.56	5.92	17.01	2.03	2.17
	Other Comprehensive Income (after tax) (OCI)	(5.15)	(0.42)	(1.49)	(4.28)	(0.51)	(0.55)
9	Total Comprehensive Income (after tax)	57.83	48.05	132.58	168.99	58.54	61.59
		73.16	47.29	137.01	201.72	57.06	63.21
	Profit attributable to:	743.21	470.20	802.31	2,955.46	1,283.47	1,972.01
	Owners of the Company						
	Non-Controlling Interest	668.55	422.91	664.76	1,851.15	1,226.51	1,908.95
		1.50	-	0.54	2.59	(0.10)	(0.15)
	Other comprehensive income attributable to:						
	Owners of the Company						
	Non-Controlling Interest	73.16	47.29	137.01	201.72	57.06	63.21
	Total comprehensive income attributable to:						
	Owners of the Company	741.71	470.20	801.77	2,052.87	1,283.57	1,972.16
	Non-Controlling Interest	1.50	-	0.54	2.59	(0.10)	(0.15)
10	Paid up Equity Share Capital (Face value of ₹ 1/- each)						
11	Other Equity	1,027.75	1,027.75	1,027.75	1,027.75	1,027.75	1,027.75
12	Earnings Per Share in ₹ (Face Value ₹ 1 each) (not annualised for Quarter)						
(a)	Basic						
(b)	Diluted	0.65	4.11	0.65	1.80	1.19	1.89
		0.65	4.11	0.65	1.80	1.19	1.85

Notes:

- Notes to Consolidated Unaudited financials results for the Nine Months and Quarter Ended on 31st December 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 and nine months ended December 31, 2025 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on January 13, 2026. The Statutory Auditors of the Company have carried out an audit of the unaudited financial results for the quarter and nine months ended December 31, 2025 and have issued an unmodified review report on these financial results.
 - On 16th April 2024, the Company incorporated a subsidiary named Rish Info Logistics Private Limited. The Company holds 70% shares of newly created entity.
 - Effective October 6, 2025, pursuant to share split, the existing 1(One) equity share having face value of Rs.10/-(Rupees Ten Only) each is split into 10(Ten) equity shares of Rs.1/-(Rupees One Only) each.

Place: Ahmedabad
Date: 13 January 2026



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

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 31th December, 2025 and year to date from April 01, 2025 to December 31, 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.
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 Accountant
F.R.N: - W100683



M. Shah

CA Malav Shah
Partner
M.NO. 117101
UDIN: 26117101ZEYCNS6222

Date: 13th January, 2026
Place: Ahmedabad