

To,
BSE Limited
Listing Dept / Dept of Corporate Services
PhirozeJeejeebhoy Towers
Dalal Street, Kala Ghoda, Fort,
Mumbai - 400 001

14th November, 2025

Security Code: 526544
Security ID: SGLRES
ISIN:- INE967B01028

Dear Sir/ Madam,

Sub: Outcome of the meeting of the Board of Directors of SGL Resources Limited (the "Company")
Ref.: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

With reference to captioned subject, Board of Directors of the Company has, at its meeting held today i.e. Friday, November 14, 2025 at the Registered office of the Company situated at 506, Fifth Floor, Venus Atlantis, Near Shell Petrol Pump, Prahalad Nagar Road, Ahmedabad, Gujarat, 380015, considered and approved following:

1. Considered and approved Unaudited Standalone and Consolidated Financial Results for the Quarter and half year ended on September 30, 2025 along with Limited Review Report issued by the statutory auditors M/s. Ram Chandak & Associates, Chartered Accountants.

Copy of Unaudited Standalone and Consolidated Financial Results along with Limited Review Report for the quarter and half year ended September 30, 2025 Statement of Deviation and Variation has been enclosed herewith as annexure - **Annexure-A**.

2. Considered, approved and recommended special resolution for alteration of Object Clause of the Memorandum of Association of the Company; Brief of alteration in MoA in terms of SEBI Master circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is attached as **Annexure - 'B'**
3. Adoption of new set of Memorandum of Association ("MOA") and Articles of Association ("AOA") of the Company as per Companies Act, 2013 subject to approval of shareholders of the Company, details of which are described in the annexure attached as **Annexure- 'C'**.

4. Notice of Postal Ballot to obtain shareholders' approval for re-appointment of Whole Time Director and alteration in object clause as well as adoption of new set of Memorandum of Association and articles of Association of the company.
5. Appointment of M/s Harish P. Jain & Associates, (Membership No. FCS 4203, COP No. 4100) Practicing Company Secretaries to act as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner of Postal Ballot.

The Board Meeting commenced at 3.30 P.M. and ended at 04:20 P.M.

You are requested to kindly take the same on record and disseminate.

**Yours Sincerely,
For, SGL Resources Limited**

**Kantilal Vrajlal Ladani
Whole-Time Director & CFO
(DIN: 00016171)**



Unaudited Financial Results (Standalone) for the quarter and half year ended September 30, 2025

		(Rs. in Lakhs)					
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	3919.31	471.61	2,154.79	4390.92	3929.68	4871.29
II.	Other Income	192.50	12.58	57.82	205.08	68.43	152.64
III.	Total Income (I + II)	4,111.81	484.19	2,212.60	4,596.00	3,998.11	5,023.93
IV.	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and	-	-	-	-	-	-
	Employee benefits expense	146.84	154.93	146.31	301.76	296.54	588.02
	Travel expense	3.70	2.87	3.51	6.57	9.07	15.94
	Finance costs	1.18	3.00	1,901.26	4.18	1938.85	122.74
	Depreciation and amortisation expense	202.84	202.84	29.23	405.68	58.46	867.72
	Other expenses	3,692.55	95.25	65.53	3787.81	1526.31	3,284.28
	Total expenses (IV)	4,047.11	458.88	2,145.84	4,506.00	3,829.23	4,878.70
V.	Profit before Exceptional Items and tax (III - IV)	64.69	25.31	66.77	90.00	168.88	145.23
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit before Tax (V-VI)	64.69	25.31	66.77	90.00	168.88	145.23
VIII.	Tax expense:						
	(1) Current tax	40.30	27.07	21.63	67.37	51.52	53.89
	(2) Deferred tax	(20.69)	1.00	(4.13)	(19.69)	21.51	(53.07)
	(3) Tax Adjustment of Previous Year	-	-	-	-	-	4.02
IX.	Profit for the period (VII-VIII)	45.08	(2.76)	49.27	42.31	95.85	140.40
X.	Other Comprehensive Income/(Expense) (Net of Tax)						
	A. (i) Items that will not be reclassified to profit or loss			-	-	-	-
	Remeasurement of the net defined liability/asset	-	-	-	-	-	(11.04)
	Income tax (expense)/ benefit on remeasurement of defined benefit plans	-	-	-	-	-	5.90
	Equity instruments through other comprehensive income	-	-	-	-	-	5.30
	Income tax expense on investments in equity instruments through OCI	-	-	-	-	-	(2.67)
	B. (i) Items that will be reclassified subsequently to profit or loss						
	Total Other Comprehensive Income, net of tax	-	-	-	-	-	(2.51)
XI.	Total Comprehensive Income / (Expenses) (after Tax) (IX+X)	45.08	(2.76)	49.27	42.31	95.85	137.89
XII.	Paid up Equity Share Capital (Face value of Rs. 2/- per share)	5,009.60	5,009.60	3,362.14	5,009.60	3,362.14	5,009.60
	Other Equity	-	-	-	13,521.80	10,245.33	13,479.49
XIII.	Earnings per equity share:						
	(1) Basic	0.02	0.00	0.03	0.02	0.06	0.08
	(2) Diluted	0.02	0.00	0.03	0.02	0.06	0.08

NOTES:

1.	The above unaudited financial results have been reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 14.11.2025
2.	In accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out Limited Review of the above unaudited results.
3.	The Company operates in a multi segment.
4.	The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.

Place: Ahmedabad
Date: 14/11/2025

For SGL RESOURCES LTD.


Kanti V. Ladani
Whole Director & CFO
DIN: 00016171

CIN: L22219GJ1992PLC017073

Registered & corporate office:- Office 506,
5th Floor, Venus Atlantis, 100 Ft Road, Nr.
Shell Petrol Pump, Prahlad Nagar,
Ahmedabad, Gujarat, India, 380015

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Additional Information of Revenue bifurcation

Particular	Three Month Ended			Six months ended		
	September 30,2025	June 30,2025	September 30,2024	September 30,2025	September 30,2024	March 31,2025
Revenue by business segment						
Data & Analytics		-	-	-	-	-
Artificial Intelligence & Automation		-	-	-	-	-
Digital Marketing & Media	604.00	200.00	-	804.00	-	-
Creative & Design Services	793.54	80.00	-	873.54	-	-
Enterprise & Cloud Solutions	1,155.70	160.00	-	1,315.70	-	-
Business & Financial Solutions	298.82	-	-	298.82	-	-
ETP Projects	981.04			981.04		
Customer Engagement Services		-	-	-	-	-
Geo-Spatial Technology Development and Services	86.21	31.61	2,154.79	117.82	3,929.68	4,871.29
Total	3,919.31	471.61	2,154.79	4,390.92	3,929.68	4,871.29
SEGMENT RESULT (Profit Before Tax)						
Data & Analytics		-	-		-	-
Artificial Intelligence & Automation		-	-		-	-
Digital Marketing & Media	11.75	6.68	-	18.43	-	-
Creative & Design Services	15.43	2.67	-	18.10	-	-
Enterprise & Cloud Solutions	22.47	5.35	-	27.82	-	-
Business & Financial Solutions	5.81	-	-	5.81	-	-
ETP Projects	19.08			19.08		
Customer Engagement Services	-	-	-	-	-	-
Geo-Spatial Technology Development and Services	1.67	1.06		2.73		
Total	76.21	15.76		91.97		
Unallocable Expenses	204.02	3.03	-	207.05	-	-
Operating Income	-127.81	12.73	-	(115.08)	-	-
Other Income	192.5	12.58	-	205.08	-	-
Profit Before tax	64.69	25.31	-	90.00		

Note:

The assets and liabilities of the Group are used interchangeably amongst segments. Allocation of such assets and liabilities is not practicable and any forced allocation would not result in any meaningful segregation. Hence, assets and liabilities have not been identified to any of the reportable segments

Unaudited Statement of Assets and Liabilities (Standalone) as at September 30, 2025

		(Rs. In Lakhs)	
Particulars		As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
A	Assets		
A (I)	Non-current Assets		
(a)	Property, Plant & Equipment	58.13	135.09
(b)	Intangible Assets under development	9,475.70	9,475.70
(c)	Other Intangible Assets	1,322.17	1,717.94
(d)	Financial Assets		
	i) Investments	193.35	193.35
	ii) Other Financial Assets	308.14	308.14
(e)	Other Non Current Assets		1,800.00
(f)	Deferred tax Assets (net)	78.51	58.82
	Sub total of Non-current Assets	11,436.00	13,689.04
A (II)	Current Assets		
(a)	Inventories		
(b)	Financial Assets		
	i) Trade Receivables	9,950.17	4,800.05
	ii) Cash & Cash Equivalents	100.12	271.43
	iii) Bank Balance other than Cash & Cash Equivalents	671.11	974.90
	iv) Loans	-	5.73
	v) Others Financial Assets	34.69	76.97
(c)	Current Tax Asset (Net)	(18.84)	34.75
(d)	Other Current Assets	2,129.19	3,964.72
	Sub total of Current Assets	12,866.45	10,128.55
	Total Assets	24,302.45	23,817.59
B	Equity and Liabilities		
B (I)	Equity		
(a)	Equity Share Capital	5,009.60	5,009.60
(b)	Other Equity	13,521.80	13,479.49
	Total Equity	18,531.39	18,489.09
	Liabilities		
B (II)	Non-current Liabilities		
(a)	Financial		
	i) Borrowings	1,466.46	1,471.62
(b)	Provisions	68.64	68.64
	Total Non-current liabilities	1,535.10	1,540.26
B (III)	Current Liabilities		
(a)	Financial		
	i) Borrowings	-	111.91
	ii) Trade Payable	-	-
	Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	3,781.31	1,376.71
	iii) Other Financial Liabilities	429.15	2,114.68
(b)	Other Current Liabilities	18.93	141.18
(c)	Provisions	6.57	43.76
(d)	Deferred Tax Liabilities (Net)	-	-
	Total Current Liabilities	4,235.96	3,788.24
	Total Liabilities	5,771.05	5,328.50
	Total Equity and Liabilities	24,302.45	23,817.59

For SGL RESOURCES LTD


Kanti V. Ladani
 Whole Director & CFO
 DIN: 00016171

Place: Ahmedabad
Date: 14-11-2025

CIN: L22219GJ1992PLC017073

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Unaudited Cash flow (Standalone) Statements for the period ended September 30,2025		(Rs. In Lakhs)
PARTICULARS	For the Six Month Ended	
	Half Year ended 30th September,2025 (Unaudited)	Half Year ended 30th September,2024 (Unaudited)
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	90.00	168.88
Adjustments for:		
Add:		
Depreciation	405.68	58.46
Loss on sales of Assets	23.51	-
Interest Paid	4.18	1,938.85
Less:		
Interest Received	(24.08)	(31.22)
Operating Profit/(Loss) before Working Capital Changes	499.29	2,134.97
Adjustments for:		
Trade Receivable	(5,150.12)	(2,653.97)
Loans	5.73	42.41
Other financial assets	42.28	58.30
Other non current assets	1,800.00	-
Other Current Assets	1,821.74	(441.14)
Provisions	(37.20)	(4.13)
Trade payables	2,404.60	1,561.07
Other financial liabilities	(1,685.53)	(992.34)
Other current liabilities	(122.25)	234.40
Cash Generated from Operation	(421.46)	(60.43)
Income tax Paid	-	-
Net Cash Generated by operating activities	(421.46)	(60.43)
B. Cash Flow from Investing Activities		
Intangible Asset under development	-	(293.85)
Sale of property, plant and equipment	43.53	-
Interest Received	24.08	31.22
Change in other bank balances	303.79	-
Net Cash used in Investing Activities (B)	371.40	(262.64)
C. Cash Flow from Financing Activities		
Proceeds from issue of share capital (incl.securities premium)	-	4,894.64
Borrowing	(117.07)	(2,595.20)
Less:		
Loan to subsidiary	-	0.00
Interest paid	(4.18)	1,938.85
Net Cash used in Financing Activities ©	(121.25)	4,238.29
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(171.31)	37.52
Cash and Cash Equivalent as at the beginning of the period	271.43	1,009.64
Cash and Cash Equivalent as at the end of period	100.12	1,047.16

NOTES

- 1) Previous year's figure has been regrouped/rearranged wherever necessary to conform to current year's classification.
- 2) The figures in parentheses indicate outflow.
- 3) The above cash flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 - Statement of Cash Flows.

Place:Ahmedabad
Date: 14-11-2025

For SGL RESOURCES LTD

Kanti V. Ladani

Whole Director & CFO

CIN:L22219GJ1992PLC017073

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RAM CHANDAK & ASSOCIATES
CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to,
The Board of Directors,
SGL Resources Limited (Formerly known as SCANPOINT GEOMATICS LIMITED)

1. We have reviewed the accompanying statement of unaudited standalone financial results of SGL Resources Limited (Formerly known as SCANPOINT GEOMATICS LIMITED) ("the Company") for the Quarter ended 30th September, 2025 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in 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 the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of this matter.

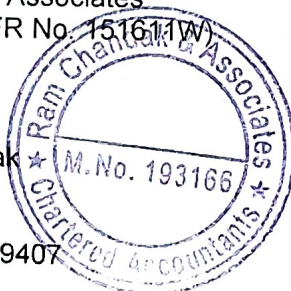
For, M/s. Ram Chandak & Associates
Chartered Accountants (FR No. 151611W)

Date: 14.11.2025
Place: Ahmedabad



CA Ram Narayan Chandak
Partner (M. No. 193166)

UDIN: 25193166BMINME9407



Unaudited Financial Results (Consolidated) for the quarter and half year ended September 30, 2025

		(Rs. in Lakhs)					
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	3919.31	471.61	2,154.79	4390.92	3929.68	4871.29
II.	Other Income	192.50	12.58	57.82	205.08	68.43	162.80
III.	Total Income (I + II)	4,111.81	484.19	2,212.60	4,596.00	3,998.11	5,034.09
IV.	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and	-	-	-	-	-	-
	Employee benefits expense	146.84	154.93	146.31	301.76	296.54	592.64
	Travel expense	3.70	2.87	3.51	6.57	9.07	15.94
	Finance costs	1.80	3.00	1,901.33	4.18	1938.92	122.82
	Depreciation and amortisation expense	202.84	202.84	29.23	405.68	58.46	867.72
	Other expenses	3,692.55	95.41	65.53	3787.97	1526.32	3,284.88
	Total expenses (IV)	4,047.73	459.04	2,145.91	4,506.16	3,829.30	4,884.00
V.	Profit before Exceptional Items and tax (III - IV)	64.08	25.15	66.70	89.84	168.81	150.09
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit before Tax (V-VI)	64.08	25.15	66.70	89.84	168.81	150.09
VIII.	Tax expense:						
	(1) Current tax	40.30	27.07	21.63	67.37	51.52	53.89
	(2) Deferred tax	(20.69)	1.00	(4.13)	(19.69)	21.51	(53.07)
	(3) Tax Adjustment of Previous Year	-	-	-	-	-	4.02
IX.	Profit for the period (VII-VIII)	44.47	(2.92)	49.20	42.15	95.78	145.25
	Oweners of the company		(2.92)				145.24
	Non controlling interest		(0.00)				0.01
X.	Other Comprehensive Income/(Expense) (Net of Tax)						
	A. (i) Items that will not be reclassified to profit or loss				-	-	-
	Remeasurement of the net defined liability/asset	-	-	-	-	-	(11.04)
	Income tax (expense)/ benefit on remeasurement of defined benefit plans	-	-	-	-	-	5.90
	Equity instruments through other comprehensive income	-	-	-	-	-	5.30
	Income tax expense on investments in equity instruments through OCI	-	-	-	-	-	(2.67)
	B. (i) Items that will be reclassified subsequently to profit or loss						
	Total Other Comprehensive Income, net of tax	-	-	-	-	-	(2.51)
XI.	Total Comprehensive Income / (Expenses) (after Tax) (IX+X)	44.47	(2.92)	49.20	42.15	95.78	142.74
	Oweners of the company		(2.92)				142.73
	Non controlling interest		(0.00)				0.01
XII.	Paid up Equity Share Capital (Face value of Rs. 2/- per share)	5,009.60	5,009.60	3,362.14	5,009.60	3,362.14	5,009.60
	Other Equity	-	-	-	13,520.75	10,239.51	13,478.59
XIII.	Earnings per equity share:						
	(1) Basic	0.02	(0.00)	0.03	0.02	0.06	0.06
	(2) Diluted	0.02	(0.00)	0.03	0.02	0.06	0.06

NOTES:

- The above unaudited financial results have been reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 14.11.2025
- In accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out Limited Review of the above unaudited results.
- The Company operates in a multi segment.
- The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.

Place: Ahmedabad
Date: 14/11/2025

For SGL RESOURCES LTD.


Kanti V. Ladani
Whole Time Director & CFO
DIN: 00016171

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Unaudited Statement of Assets and Liabilities (Consolidated) as at September 30, 2025			
(Rs. In Lakhs)			
Particulars		As at September 30, 2025 (unaudited)	As at March 31, 2025 (Audited)
A	Assets		
A (I)	Non-current Assets		
(a)	Property, Plant & Equipment	58.13	135.09
(b)	Intangible Assets under development	9,475.70	9,475.70
(c)	Other Intangible Assets	1,322.17	1,717.94
(d)	Financial Assets		
	i) Investments	192.35	192.35
	ii) Other Financial Assets	308.14	308.14
(e)	Other Non Current Assests	-	1,800.00
(f)	Deferred tax Assets (net)	78.51	58.82
	Sub total of Non-current Assets	11,435.00	13,688.04
A (II)	Current Assets		
(a)	Inventories		
(b)	Financial Assets		
	i) Trade Receivables	9,950.45	4,800.05
	ii) Cash & Cash Equivalents	100.19	271.52
	iii) Bank Balance other than Cash & Cash Equivalents	671.11	974.90
	iv) Loans	-	5.73
	v) Others Financial Assets	34.69	76.97
(c)	Current Tax Asset (Net)	(18.84)	34.75
(d)	Other Current Assets	2,129.19	3,964.72
	Sub total of Current Assets	12,866.80	10,128.63
	Total Assets	24,301.80	23,816.67
B	Equity and Liabilities		
B (I)	Equity		
(a)	Equity Share Capital	5,009.60	5,009.60
(b)	Other Equity	13,520.75	13,478.59
	Total Equity	18,530.34	18,488.19
	Liabilities		
B (II)	Non-current Liabilities		
(a)	Financial		
	i) Borrowings	1,466.46	1,471.62
(b)	Provisions	68.64	68.64
	Total Non-current liabilities	1,535.10	1,540.26
B (III)	Current Liabilities		
(a)	Financial		
	i) Borrowings	-	111.91
	ii) Trade Payable		
	Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	3,781.66	1,377.11
	iii) Other Financial Liabilities	429.15	2,114.26
(b)	Other Current Liabilities	18.98	141.18
(c)	Provisions	6.57	43.76
(d)	Deffered Tax Liabilities (Net)	-	-
	Total Current Liabilities	4,236.36	3,788.22
	Total Liabilities	5,771.46	5,328.48
	Total Equity and Liabilities	24,301.80	23,816.67

For SGL RESOURCES LTD.

Kanti V. Ladani

Whole Time Director & CFO

DIN: 00016171

Place: Ahmedabad

Date: 14-11-2025

CIN: L22219GJ1992PLC017073

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Unaudited Cash flow (Consolidated) Statements for the period ended September 30,2025		(Rs. In Lakhs)
PARTICULARS	For the Six Month Ended	
	Half Year ended 30th September,2025 (Unaudited)	Half Year ended 30th September,2024 (Unaudited)
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	89.84	168.81
Adjustments for:		
Add:		
Depreciation	405.68	58.46
Loss on sales of Assets	23.51	
Interest Paid	4.18	1,938.92
Less:		
Interest Received	(24.08)	31.22
Operating Profit/(Loss) before Working Capital Changes	499.13	2,134.96
Adjustments for:		
Trade Receivable	(5,150.40)	(2,653.97)
Loans	5.73	42.42
Other financial assets	42.28	58.30
Other non current assets	1,800.00	-
Other Current Assets	1,821.73	(441.14)
Provisions	(37.19)	(4.13)
Trade payables	2,404.55	1,561.07
Other financial liabilities	(1,685.11)	(992.33)
Other current liabilities	(122.20)	234.40
Cash Generated from Operation	(421.47)	(60.41)
Income tax Paid	-	-
Net Cash Generated by operating activities	(421.47)	(60.41)
B. Cash Flow from Investing Activities		
Intangible Asset under development	-	(293.50)
Sale of property, plant and equipment	43.53	-
Interest Recieved	24.08	31.22
Chngange in other bank balances	303.79	
Net Cash used in Investing Activities (B)	371.40	(262.28)
C. Cash Flow from Financing Activities		
Proceeds from issue of share capital (incl.securities premium)	-	4,894.64
Borrowing	(117.07)	(2,595.21)
Less:		
Loan to subsidiary	-	-
Interest paid	4.18	1,938.92
Net Cash used in Financing Activities ©	(121.25)	360.51
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(171.32)	37.46
Cash and Cash Equivalent as at the beginning of the period	271.51	1,009.80
Cash and Cash Equivalent as at the end of period	100.19	1,047.26

NOTES

- 1) Previous year's figure has been regrouped/rearranged wherever necessary to conform to current year's classification.
- 2) The figures in parentheses indicate outflow.
- 3) . The above cash flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 - Statement of Cash Flows.

Place:Ahmedabad
Date: 14-11-2025

For SGL RESOURCES LTD.


Kanti V. Ladani
 Whole Time Director & CFO

DIN: 000161711

CIN:L22219GJ1992PLC017073

Registered & corporate office:- Office 506,
5th Floor, Venus Atlantis, 100 Ft Road, Nr.
Shell Petrol Pump, Prahlad Nagar,
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Limited 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

Review Report to,
The Board of Directors,
SGL Resources Limited (Formerly known as SCANPOINT GEOMATICS LIMITED)

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of SGL Resources Limited (Formerly known as SCANPOINT GEOMATICS LIMITED)(the "Holding") and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2025 and for the period from April 01, 2025 to September 30, 2025 (the "Statement"), attached herewith being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

1. This statement, which is the responsibility of Holding's Management and approved by the Holding's Board of Directors, has been prepared 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in 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, 2015, as amended, to the extent applicable.

3. The Statement includes the results of the following entity:
Subsidiary: Jyacad Solutions Private Limited



RAM CHANDAK & ASSOCIATES
CHARTERED ACCOUNTANTS

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The consolidated unaudited financial results includes the interim financial results of the subsidiary, whose interim financial results reflect total revenue of Rs. NIL and Rs. 0.16 lacs total net loss after tax and total comprehensive income/ loss of Rs. NIL and loss of Rs. 0.16 lacs for the quarter ended September 30, 2025 and for the period from April 01, 2025 to September 30, 2025 respectively, as considered in the consolidated unaudited financial results of the Group. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of above matter.

For, M/s. Ram Chandak & Associates
Chartered Accountants (FR No. 151611W)

CA Ram Chandak
Partner (M. No. 193166)
UDIN: 25193166BMINMD7370



Date: 14.11.2025
Place: Ahmedabad



RAM CHANDAK & ASSOCIATES
CHARTERED ACCOUNTANTS

To,
The Board of Directors
SGL Resources Limited
506, Fifth Floor, Venus Atlantis, Near Shell Petrol
Pump, Prahalad Nagar Road, Ahmedabad,
Gujarat, India, 380015

Subject: Certificate of Utilization of Funds Raised through Rights Issue for the half year/year ended September 30, 2025.

Dear Sir/Madam,

We have verified the books of account and other relevant records of SGL Resources Limited ("the Company") relating to the proceeds raised from the Rights Issue of equity shares made during December, 2024 and report that:

The details of the utilization of funds as on 30.09.2025 are as follows:

Particulars	Projected Utilization as mentioned in RHP	Funds Utilized (₹ in Lakh)	Unutilized Balance (₹ in lakhs)
Loan repayment	1500.00	1500.00	Nil
Working Capital	2200.00	2200.00	Nil
Other general Purposes	1202.21	1202.21	Nil
Issue related expense	40.14	40.14	Nil

We confirm that:

1. The Company has utilized the proceeds of the Rights Issue for the purposes stated in the Letter of Offer and in accordance with the terms of the issue.
2. There has been no deviation or variation in the utilization of the issue proceeds from the objects stated in the Letter of Offer.
3. The unutilized amount, if any, has been kept in a separate bank account/instruments as permitted under applicable laws.

This certificate is issued at the request of the Company for submission to the Board of Directors, Stock Exchange(s), and/or for public disclosure purposes in accordance with SEBI (ICDR) Regulations, 2018 and other applicable requirements.



RAM CHANDAK & ASSOCIATES
CHARTERED ACCOUNTANTS

For M/s Ram Chandak & Associates
(Chartered Accountants)
Firm Registration No.: 151611W



CA Ram Narayan Chandak
Partner
Membership No.: 193166
Place: Surat
Date: 11/11/2025
UDIN: 25193166BMINMC5215

Annexure- B

ALTERATION IN OBJECT CLAUSE OF MEMORANDUM OF ASSOCIATION:

By alteration of following object(s) under Main Object of Memorandum of Association of the Company:

To promote, establish, run or otherwise carry on the business of developing, reproducing, marketing, consulting, exporting, importing, buying, selling, distributing, processing, Information technology, servicing or dealing in providing software solutions in the field of Geomatics including Core Application Development for Geographical Information System (GIS), Image Processing (IP), Global Positioning System (GPS), Remote Sensing (RS), Ground Penetrating Radar (GPR) and Photogrammetry (PG) and advance module Network Analysis, 3-D Modeling, Neural Network, Terrain Analysis, domain registrations, payment gateway services, utility bill payments and mobile recharge features. Customization of GIS/IP/GPS/RS/GPR/PG Applications for Natural Resources Management, Resource Exploration and Extraction, Disaster Management, Urban Planning & Economic Development, Environment, Agriculture & Forestry, Land Usage, Real Estate, Registry and Tax Assessment, Infrastructure, Banking & Insurance, Telecommunication, Ground and Marine Transportation, Defense & Security, Census and Elections, Healthcare, Emergency Response, Electric and Gas Utilities, Education. To provide GIS/IP/GPS/RS Services for Map Conversion, Survey and Mapping, Drainage, Hydro- morphology, Desertification, Snow and Glacial Topography, Natural Resource Census, Advanced Digital Image Processing and Analysis, GPS Survey and mapping, Vehicle Tracking, Web GIS, Satellite Data Procurement, Satellite Data Processing, Data Preprocessing, Visual Image Interpretation, Digital Terrain Model Generation, Geomatics Educational activities, services related to Data and Analytics, Artificial intelligence, Automation, Digital media and marketing, cloud solutions, business solutions, call services, and to bring out newspapers, periodicals, magazines, journals, leaflets, pamphlets, catalogues, bulletins, souvenirs, markets and other report books, booklets and other literary works and undertaking in respect of above object in any languages either at regular intervals or otherwise and whether for sale or free distribution. To carry on the business of issue, servicing and dealing in all kinds of payment products, payments systems, remittances and development of business either on its own or in collaboration, association or tie-up banks or other organization, identifying and entering into an agreement either individually or as member of an association of persons with any shop, store, restaurant and any other merchant establishment for the purpose of providing payment systems or any other payment services including prepaid payment instruments.

Annexure – “C”

Brief Details with respect to adoption of new set of Memorandum of Association (“MOA”) of the Company

The existing Memorandum of Association (‘MOA’) of the Company is based on erstwhile Companies Act, 1956. The alteration of MOA is necessary to align the existing MOA with Companies Act 2013 (‘Act’). The object clause and the liability clause of the existing MOA needs to be re-aligned as per Table A of Schedule I of the new Act. Further, the revision in the main objects of the company will provide a detailed description of the company's business activities for enhanced clarity along with the flexibility to undertake any future business activity as mentioned in the objects.

Brief Details with respect to adoption of new set of Articles of Association (“AOA”) of the Company

The existing Articles of Association (AOA) of the Company are based on the provisions of the Companies Act, 1956 (the “erstwhile Act”) and several regulations in the existing AOA contained reference to specific sections of the erstwhile Act and some regulations in the existing AOA are no longer in conformity with the Companies Act, 2013 (the “new Act”). In order to bring the existing AOA of the Company in line with the provisions of the new Act, the Company will have to make numerous changes in the existing AOA. It is therefore considered desirable to adopt a comprehensive new set of AOA of the Company (new Articles) in substitution for of and to the entire exclusion of the existing Article of Association of the Company i.e. SGL Resources Limited.