



CG-VAKTM
SOFTWARE AND EXPORTS LIMITED



14th November, 2025

To:
The Department of Corporate Services,
BSE Limited,
Floor 25, P.J. Towers,
Dalal Street,
Mumbai – 400 001.

Dear Sirs,

Sub: Outcome of Board Meeting held on 14.11.2025 – Reg.

We are pleased to inform the Exchange that the Meeting of Board of Directors of our Company was held today, the 14th November, 2025, inter-alia considered and approved the Unaudited Financial Results for the quarter and half-year ended 30th September, 2025.

We are enclosing herewith the Unaudited Financial Results along with the Limited Review Reports issued by our Statutory Auditors for the quarter and half-year ended 30th September, 2025.

The Board Meeting commenced at 11:00 AM and concluded at 02:30 PM.

Kindly acknowledge the receipt and take the same on your record.

Thank you.

Yours faithfully,
For **CG-VAK SOFTWARE AND EXPORTS LIMITED**

Harcharan. J
Company Secretary

Encl: As above.





Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30.09.2025							Rs. in lakhs
S.No	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2025 Unaudited	30.06.2025 Unaudited	30.09.2024 Unaudited	30.09.2025 Unaudited	30.09.2024 Unaudited	31.03.2025 Audited
I	Revenue from operations	1,473.79	1,393.16	1,325.50	2,866.95	2,572.71	5,400.73
II	Other Income	68.90	27.30	29.43	96.20	51.08	99.34
III	Total Income(I+II)	1,542.69	1,420.46	1,354.93	2,963.15	2,623.79	5,500.07
IV	EXPENSES						
	a) Employee benefit expense	918.33	914.89	892.82	1,833.22	1,798.42	3,617.54
	b) Finance Costs	15.44	14.93	15.04	30.37	29.65	60.42
	c) Depreciation	34.51	35.98	40.99	70.49	81.84	154.70
	d) Other expenses	120.12	91.25	91.98	211.37	171.42	469.63
	Total expenses (IV)	1,088.40	1,057.05	1,040.83	2,145.45	2,081.33	4,302.29
V	Profit/ (Loss) before exceptional items and tax (III-IV)	454.29	363.41	314.10	817.70	542.46	1,197.78
VI	Exceptional item	-	-	-	-	-	-
VII	Profit /(Loss) before extraordinary item and tax (V-VI)	454.29	363.41	314.10	817.70	542.46	1,197.78
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	454.29	363.41	314.10	817.70	542.46	1,197.78
X	Tax Expenses						
	a) Income Tax	118.51	95.01	84.61	213.52	144.95	318.25
	b) Deferred Tax	(2.68)	(3.16)	(7.15)	(5.84)	(10.07)	(12.21)
XI	Profit /(Loss) for the period after tax (IX - X)	338.46	271.56	236.64	610.02	407.58	891.74
XII	Other Comprehensive Income						
	a) Items that will not be reclassified to profit and loss						
	i) Fairvalue of quoted Investment	(65.09)	136.08	28.20	70.99	40.30	(49.16)
	ii) Income tax relating to the above	16.38	(34.25)	(7.09)	(17.87)	(10.14)	12.37
	iii) Gain/(Loss) on remeasurement of defined benefit obligation	1.91	1.91	0.93	3.82	1.87	7.63
	iv) Income tax relating to the above	(0.48)	(0.48)	(0.23)	(0.96)	(0.47)	(1.92)
	b) Item that will be reclassified to Profit and Loss	-	-	-	-	-	-
XIII	Total comprehensive income for the period (XI + XII)	291.18	374.82	258.45	666.00	439.14	860.66
XIV	Paid up equity share capital (Face value of Rs.10/- each)	505.02	505.02	505.02	505.02	505.02	505.02
XV	Reserves (excluding revaluation reserves)						5,404.35
XVI	Earnings per equity share:						
	(a) Basic	6.70	5.38	4.69	12.08	8.07	17.66
	(b) Diluted	6.70	5.38	4.69	12.08	8.07	17.66

For CG-VAK Software and Exports Limited

Managing Director



Rs. in lakhs

Standalone Balance Sheet as at September 30, 2025

S.No	Particulars	As at 30.09.2025	As at 31.03.2025
A	ASSETS		
1	Non-Current Assets		
(a)	Property, Plant and Equipment	3,082.01	3,116.75
(b)	Right of Use Assets (Buildings)	220.82	245.31
(c)	Intangible Assets	8.01	9.04
(d)	Capital work-in-progress	-	-
	Non-Current Financial Assets		
(e)	Financial Assets		
(i)	Investments	2,340.09	1,372.17
(ii)	Loans	-	-
(iii)	Other financial assets	87.56	87.56
(f)	Deferred tax Assets (net)	36.32	49.31
(g)	Other non-current assets	-	8.27
	Total non - current assets	5,774.81	4,888.41
2	Current Assets		
(a)	Financial Assets		
(i)	Investments	10.00	20.39
(ii)	Trade receivables	679.73	685.45
(iii)	Cash and Cash equivalents	470.39	302.11
(iv)	Bank balances other than cash and cash equivalents	219.05	375.45
(v)	Loans	-	-
(vi)	Other financial assets	83.89	79.43
(c)	Current Tax Assets (net)	-	-
(b)	Other Current Assets	176.78	328.22
	Total Current Assets	1,639.84	1,791.05
	TOTAL ASSETS	7,414.65	6,679.46
B	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share Capital	505.02	505.02
(b)	Other Equity	6,070.34	5,404.35
	Total Equity	6,575.36	5,909.37
	LIABILITIES		
1	Non-Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	-	-
(ii)	Lease Liabilities	215.65	240.87
(iii)	Other Financial Liabilities	-	-
(b)	Provisions	47.51	47.51
(c)	Deferred tax liabilities (Net)	-	-
	Total Non - Current Liabilities	263.16	288.38
2	Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	-	-
(ii)	Lease Liabilities	50.45	50.45
(iii)	Trade payables	-	-
(1)	Total outstanding dues of micro enterprises and small enterprises	0.80	0.03
(2)	Total outstanding dues of creditors other than micro enterprises	13.78	33.21
(b)	Provisions	73.19	50.26
(c)	Other current Liabilities	345.89	320.02
(d)	Current tax Liabilities (net)	92.02	27.74
	Total Current Liabilities	576.13	481.71
	TOTAL EQUITY AND LIABILITIES	7,414.65	6,679.46

For CG-VAK Software and Exports Limited


Managing Director



Rs. In lakhs

Standalone Cash Flow Statement for the Half year ended September 30, 2025

Particulars	For the Half year ended September 30, 2025	For the Year ended March 31, 2025
A. Cash flow from operating activities		
Profit before tax	817.70	1197.77
Adjustments for:		
Depreciation and amortisation expense	70.49	154.71
Net loss/(gain) on disposal of property, plant and equipment	(0.06)	0.62
Net Gain on Fair Value on Financial Assets	0.00	(3.58)
Interest income	(19.53)	(34.18)
Income Earned on Mutual Funds	(31.35)	(1.37)
Interest expense	30.37	60.42
Operating profit before working capital changes	867.62	1374.39
Adjustments for:		
(Increase)/decrease in trade receivables	5.72	190.46
(Increase)/decrease in Loans & other current financial assets	0.09	1.96
(Increase)/decrease in other current assets	151.43	(141.11)
(Increase)/decrease in Loans & other non-current financial	0.00	(1.56)
Increase/(decrease) in trade payables	(18.66)	(3.21)
Increase/(decrease) in provisions	22.29	26.76
Increase/(decrease) in other current liabilities	25.87	0.50
Cash generated from operations	1054.36	1448.19
Net income tax (paid) / refunds	(136.52)	(299.69)
Net cash flow from operating activities (A)	917.84	1148.50
B. Cash flow from investing activities		
Capital expenditure on property, plant and equipment (incl. capital advances)	(10.66)	(921.21)
Proceeds from sale of fixed assets	0.50	1.29
Sale/(Purchase) of investments	(886.54)	(772.33)
Bank balances other than cash and cash equivalents	156.40	1.49
Interest received	14.98	51.41
Income Earned on Mutual Funds	31.35	1.37
Net cash used in investing activities (B)	(693.97)	(1637.98)
C. Cash flow from financing activities		
Borrowings (net)	-	-
Payment of Lease liabilities	(25.22)	(46.49)
Dividend and tax thereon paid		(50.50)
Finance costs	(30.37)	(60.42)
Net cash flow used in financing activities (C)	(55.59)	(157.42)
Net increase/(decrease) in Cash and cash equivalents (A+B+C)	168.28	(646.90)
Cash and cash equivalents at the beginning of the year	302.11	949.01
Cash and cash equivalents at the end of the year	470.39	302.11

For CG-VAK Software and Exports Limited


Managing Director



Notes:

1. These Standalone Unaudited Financial Results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14.11.2025.
2. **Segment Reporting:**
Managing Director & CEO of the Company has been identified as the Chief Operating Decision Makers (CODM) as defined by IND AS 108 "Operating Segments". The Company operates in one segment only i.e. "Information Technology Services". The CODM evaluates performance of the Company based on revenue and operating income from the above segment. Accordingly, segment reporting has not been separately disclosed.
3. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Limited Review:
The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report does not have any impact on the above 'Results and Notes' for the quarter/half-year ended 30th September 2025 which needs to be explained.
4. Figures for the previous year have been regrouped/rearranged wherever necessary to correspond with current period figures.

Place Coimbatore
Date 14.11.2025

For and on behalf of the Board
For CG-VAK SOFTWARE AND EXPORTS LIMITED

G Suresh
Managing Director & CEO



**INDEPENDENT AUDITOR'S REPORT ON REVIEW OF UNAUDITED STANDALONE
FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED 30TH
SEPTEMBER 2025**

To

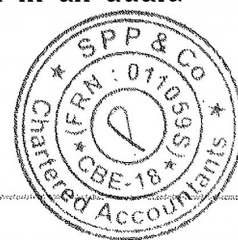
BOARD OF DIRECTORS

CG VAK SOFTWARE AND EXPORTS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **M/s. CG VAK SOFTWARE AND EXPORTS LTD** ("the company") for the quarter ended 30th September, 2025 ("the statement"), being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

2. This statement, which is the responsibility of Company's Management and approved by company's board of directors, has been prepared in accordance with recognition and measurement principles laid out in Indian Accounting standard 34- "Interim Financial Reporting" (IND AS 34), prescribed under section 133 of Companies Act 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on this statement based on our review.

3. We conducted our review of the statement in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by ICAI. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company's personnel and analytical procedures applied to financial data and provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of Companies Act 2013 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. Accordingly, we do not express an audit opinion.



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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, including the manner in which it is to be disclosed, or that it contains material misstatements

Place: Coimbatore

Date: 14-11-2025

UDIN: 25213598BMHVN8208

For S P P & Co
Chartered Accountants
(FRN : 011059S)


CA. S. PRABHU
Partner
(M. No : 213598)

INDIA





Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended 30.09.2025

Rs. In lakhs

Sl.No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2025 Unaudited	30.06.2025 Unaudited	30.09.2024 Unaudited	30.09.2025 Unaudited	30.09.2024 Unaudited	31.03.2025 Audited
I	Revenue from operations	1,827.68	1,844.67	1,941.85	3,672.35	3,765.02	7,703.92
II	Other Income	81.23	37.89	47.90	119.12	80.70	146.58
III	Total Income(I + II)	1,908.91	1,882.56	1,989.75	3,791.47	3,845.72	7,850.50
IV	EXPENSES	-	-	-	-	-	-
	a) Employee benefit expense	1,218.62	1,252.77	1,474.92	2,471.39	2,912.42	5,665.14
	b) Finance Costs	15.44	14.93	15.04	30.37	29.65	60.43
	c) Depreciation	34.82	36.27	40.99	71.09	81.84	155.43
	d) Other expenses	174.11	201.27	140.15	375.38	268.73	720.81
	Total expenses (IV)	1,442.99	1,505.24	1,671.10	2,948.23	3,292.64	6,601.81
V	Profit/ (Loss) before exceptional items and tax (III-IV)	465.92	377.32	318.65	843.24	553.08	1,248.69
VI	Exceptional item	-	-	-	-	-	-
VII	Profit /(Loss) before extraordinary item and tax (V-VI)	465.92	377.32	318.65	843.24	553.08	1,248.69
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit Before Tax (VII - VIII)	465.92	377.32	318.65	843.24	553.08	1,248.69
X	Tax Expenses	-	-	-	-	-	-
	a) Income Tax	122.28	99.21	85.56	221.49	148.20	333.94
	b) Deferred Tax	(2.69)	(3.16)	(7.16)	(5.85)	(10.07)	(12.21)
XI	Profit /(Loss) for the period after tax (IX - X)	346.33	281.27	240.25	627.60	414.95	926.96
XII	Other Comprehensive Income	-	-	-	-	-	-
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	i) Fairvalue of quoted Investment	(65.09)	136.08	28.20	70.99	40.30	(49.16)
	ii) Income tax relating to the above	16.38	(34.25)	(7.09)	(17.87)	(10.14)	12.37
	iii) Gain/(Loss) on remeasurement of defined benefit obligation	1.91	1.91	0.93	3.82	1.87	7.63
	iv) Income tax relating to the above	(0.48)	(0.48)	(0.23)	(0.96)	(0.47)	(1.92)
	b) Item that will be reclassified to Profit and Loss	-	-	-	-	-	-
XIII	Total comprehensive income for the period (XI + XII)	299.05	384.53	262.06	683.58	446.51	895.88
XIV	Paid up equity share capital (Face value of Rs.10/- each)	505.02	505.02	505.02	505.02	505.02	505.02
XV	Reserves (excluding revaluation reserves)	-	-	-	-	-	6,650.65
XVI	Earnings per equity share:	-	-	-	-	-	-
	(a) Basic	6.86	5.57	4.76	12.43	8.22	18.35
	(b) Diluted	6.86	5.57	4.76	12.43	8.22	18.35

For CG-VAK Software and Exports Limited

Managing Director



Rs. In lakhs

Consolidated Balance Sheet as at September 30, 2025

	Particulars	As at September 30, 2025	As at March 31, 2025
A	ASSETS		
1	Non-current assets		
(a)	Property, plant and equipment	3,084.39	3,119.74
(b)	Right of Use Assets (Buildings)	220.82	245.31
(c)	Intangible assets	8.01	9.04
(d)	Capital work-in-progress	-	-
	Non-current financial assets		
(e)	Financial assets		
(i)	Investments	2,302.34	1,642.08
(ii)	Other financial assets	92.76	92.67
(f)	Deferred tax assets (net)	36.33	49.31
(g)	Other non-current assets	6.24	14.40
	Total Non current assets	5,750.89	5,172.55
2	Current assets		
(a)	Financial assets		
(i)	Investments	801.32	448.39
(ii)	Trade receivables	967.04	971.39
(iii)	Cash and cash equivalents	757.79	629.67
(iv)	Bank balances other than cash and cash equivalents	219.05	375.45
(v)	Other financial assets	92.21	101.62
(b)	Other current assets	191.27	336.64
	Total current assets	3,028.68	2,863.16
	Total Assets	8,779.57	8,035.71
B	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity share capital	505.02	505.02
(b)	Other equity	7,362.86	6,650.65
	Total Equity	7,867.88	7,155.67
	Liabilities		
1	Non-current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	-	-
(ii)	Lease Liabilities	218.77	243.84
(b)	Provisions	47.51	47.51
	Total - Non-Current liabilities	266.28	291.35
2	Current liabilities		
	Financial Liabilities		
(a)	(i) Borrowings	-	-
	(ii) Lease Liabilities	53.57	53.61
	(iii) Trade payables		
	(1) Total outstanding dues of micro enterprises & small enterprises	0.80	0.03
	(2) Total outstanding dues of creditors other than micro enterprises & small enterprises	25.00	66.48
(b)	Provisions	73.19	50.26
(c)	Other current Liabilities	392.79	374.58
(d)	Current tax Liabilities (net)	100.06	43.73
	Total - Current liabilities	645.41	588.69
	Total Equity And Liabilities	8,779.57	8,035.71

For CG-VAK Software and Exports Limited

Managing Director



Consolidated Cash Flow Statement for the Half year ended September 30, 2025

(Rs. In Lakhs)

Particulars	For the Half year ended September 30, 2025	For the Half year ended March 31, 2025
A. Cash flow from operating activities		
Profit before tax	843.24	1248.69
Adjustments for:		
Foreign currency translation for the year	28.63	61.07
Depreciation and amortisation expense	71.09	155.43
Net loss/(gain) on disposal of property, plant and equipment	(0.06)	0.62
Net Gain on Fair Value on Financial Asset	0.00	(3.58)
Interest income	(42.45)	(81.42)
Income Earned on Mutual Funds	(31.35)	(1.37)
Interest expense	30.37	60.43
Operating profit before working capital changes	899.47	1439.87
Adjustments for:		
(Increase)/decrease in trade receivables	4.36	245.66
(Increase)/decrease in Loans & other current financial assets	0.09	1.96
(Increase)/decrease in other current assets	145.37	(107.45)
(Increase)/decrease in Loans & other non-current financial assets	(0.09)	(1.76)
(Increase)/decrease in other non-current assets	(0.11)	2.79
Increase/(decrease) in trade payables	(40.71)	30.50
Increase/(decrease) in provisions	22.29	26.76
Increase/(decrease) in other current liabilities	18.21	(19.74)
Cash generated from operations	1048.88	1618.59
Net income tax (paid) / refunds	(152.45)	(316.06)
Net cash flow from operating activities (A)	896.43	1302.53
B. Cash flow from investing activities		
Capital expenditure on property, plant and equipment (including capital advances)	(10.66)	(924.94)
Proceeds from sale of fixed assets	0.50	1.30
Sale/(Purchase) of Investments	(942.20)	(837.57)
Bank balances other than cash and cash equivalents	156.40	1.49
Interest received	51.77	76.46
Income Earned on Mutual Funds	31.35	1.37
Net cash used in investing activities (B)	(712.84)	(1681.89)
C. Cash flow from financing activities		
Borrowings (net)	0.00	0.00
Payment of Lease liabilities	(25.10)	(49.29)
Dividend and tax thereon paid	0.00	(50.50)
Finance costs	(30.37)	(60.42)
Net cash flow used in financing activities (C)	(55.47)	(160.21)
Net increase in Cash and cash equivalents (A+B+C)	128.12	(539.57)
Cash and cash equivalents at the beginning of the year	629.67	1169.23
Cash and cash equivalents at the end of the year	757.79	629.67

For CG-VAK Software and Exports Limited


Managing Director



CG-VAKTM
SOFTWARE AND EXPORTS LIMITED



Notes:

1. These Consolidated Unaudited Financial Results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14.11.2025.
2. **Segment Reporting:**
Managing Director & CEO of the Company has been identified as the Chief Operating Decision Makers (CODM) as defined by IND AS 108 "Operating Segments". The Company operates in one segment only i.e. "Information Technology Services". The CODM evaluates performance of the Company based on revenue and operating income from the above segment. Accordingly, segment reporting has not been separately disclosed.
3. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Limited Review:
The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report does not have any impact on the above 'Results and Notes' for the quarter/half-year ended 30th September 2025 which needs to be explained.
4. Figures for the previous year have been regrouped/rearranged wherever necessary to correspond with current period figures.

Place Coimbatore
Date 14.11.2025

For and on behalf of the Board
For CG-VAK SOFTWARE AND EXPORTS LIMITED

G Suresh
Managing Director & CEO



**INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM CONSOLIDATED
FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2025**

TO

BOARD OF DIRECTORS

CG VAK SOFTWARE AND EXPORTS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **M/s. CG-VAK Software and Exports Limited** ("the Company") ('the Holding Company') and its subsidiary **M/s. CG-VAK Software USA Inc**, (the Holding Company and its subsidiaries together referred to as "the Group"), for the Quarter ended 30th September 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, as amended, including relevant circulars issued by the SEBI from time to time.

2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

3. 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 the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended



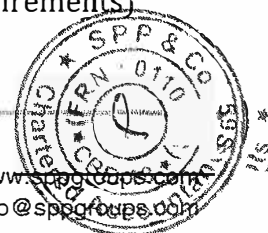
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4. The interim financial results of the subsidiary, **M/s. CG-VAK software USA Inc.**, included in the statement reflects total assets of **Rs. 1,695.91 Lakhs** as at 30th September 2025, total Income of **Rs. 828.32 lakhs** for the quarter ended 30th September 2025, total net profit of **Rs. 17.59 Lakhs** for the quarter ended 30th September 2025. The interim financial results of the subsidiary, **M/s. CG-VAK software USA Inc.**, as considered in the consolidated unaudited financial results have been prepared by the company's management in accordance with the accounting principles generally accepted in USA. The company's management has converted the financial results and other financial information of the said subsidiary from the accounting principles generally accepted in USA to the accounting principles generally accepted in India' The unaudited financial results and other financial information for the foreign subsidiary, **M/s. CG-VAK software USA Inc.**, are not required to be audited under the relevant foreign laws. we have performed the procedures as stated in paragraph 3 above.

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 the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Coimbatore

Date: 14-11-2025

UDIN: 25213598BMHVNC8846

For S P P & Co
Chartered Accountants
(FRN 011059S)



CA. S. PRABHU
Partner
(M. No : 213598)

